

## Village of Lexington – Income Tax Division

### IMPORTANT INFORMATION IN PREPARING 2018 RETURNS

- **2106 expenses are no longer deductible.** The 2018 Tax Cuts and Jobs Act eliminated the deduction of unreimbursed expenses.
- **Starting January 2019, assistance with preparing returns will NOT be available.** Instructions are available with tax forms or you may contact a tax preparer for assistance.
- Income Tax Returns AND tax payments are due **April 15, 2019**. Mailed tax returns must be post-marked by April 15, 2019. Returns and payments submitted after April 15, 2019 are subject to penalty, interest, and late filing fees.
- Per the IRS deadline, S-Corp and Partnership deadlines are **March 15, 2019**.
- Beginning tax year 2018, net operating loss carry forwards are permitted but are limited per ORC 718.01. A separate worksheet must be included.
- **All residents over the age of 18, regardless of income liability, are required to file a tax return with the Village of Lexington.**
- A late filing fee of \$25.00 *per month* (up to \$150.00) will be assessed on every tax return filed after April 15, 2019.
- If you retired or started earning social security during 2018, and no longer earn a taxable income, you must file a “final” return, which is required to inactivate your account.
- If you are a non-resident requesting a refund, please use the form titled “Non-Resident Employee Refund Application”.
- W2s, a copy of the first and second page of your Federal Tax Return (1040), applicable Federal Schedules, and documents supporting any miscellaneous income MUST be attached to your return. Your tax return is considered incomplete without this information and will be subject to further penalties for failure to submit the required paperwork. **Please know that due to the recent changes to the Federal 1040, if there is income listed on line 6 of your 1040 stemming from the Schedule 1, you will need to provide a copy of your Schedule 1.**
- The Village accepts cash, check, or money order. Please make checks/money orders payable to the Village of Lexington. Do not mail cash. Receipts are available upon request.
- Chapters 171 and 173 of the Codified Ordinance of the Village of Lexington supersedes any interpretation presented.

Mailing and contact information:  
 LEXINGTON INCOME TAX  
 44 WEST MAIN STREET  
 LEXINGTON, OH 44904  
 (419) 884-07267  
 Mon-Fri 8:30A-5P

**TAX YEAR: 2018**  
**VILLAGE OF LEXINGTON**  
**INCOME TAX RETURN**

YOUR RETURN MUST BE POSTMARKED ON OR BEFORE APRIL 15TH  
 ADDITIONAL FORMS AVAILABLE ON OUR WEBSITE: [www.lexingtonohio.us](http://www.lexingtonohio.us)  
 FILING REQUIRED EVEN IF NO TAX DUE

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

NAME: \_\_\_\_\_ SOCIAL SECURITY NUMBER(S): \_\_\_\_\_ PARTIAL YEAR RESIDENT: \_\_\_\_\_  
 SPOUSE: \_\_\_\_\_ - - - - - DATE MOVED IN: \_\_\_/\_\_\_/\_\_\_  
 ADDRESS: \_\_\_\_\_ - - - - - DATE MOVED OUT: \_\_\_/\_\_\_/\_\_\_  
 \_\_\_\_\_ TAXPAYER'S PHONE NUMBER: \_\_\_\_\_  
 \_\_\_\_\_ ( ) - - - - - PREVIOUS ADDRESS: \_\_\_\_\_

**ATTACH W2s, FEDERAL 1040 PAGE 1 & 2, FEDERAL SCHEDULES, AND MISC INCOME**

|               |   |               |          |
|---------------|---|---------------|----------|
| <b>INCOME</b> | 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)  | <b>INCOME</b> | 4        |

|            |   |            |   |          |
|------------|---|------------|---|----------|
| <b>TAX</b> | 5 LEXINGTON TAX: 1% (multiply line 4 by 0.01) | <b>TAX</b> | 5 | \$ _____ |
|------------|---|------------|---|----------|

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

|                                |  |               |          |          |
|--------------------------------|--|---------------|----------|----------|
| <b>CREDITS ATTACH W2S HERE</b> | 6 Lexington tax withheld per W2(s) - DO NOT enter School Taxes paid  | 6             | \$ _____ |          |
|                                | 7 Credit for tax paid to other municipalities(wage on each W2 box 18 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)  | <b>CREDIT</b> | 10       | \$ _____ |

|                                      |   |     |          |
|--------------------------------------|---|-----|----------|
| <b>BALANCE DUE, REFUND OR CREDIT</b> | 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 the unpaid tax due after April 15th                                       | 13A | \$ _____ |
|                                      | B. Interest: Federal Short Term Rate + 5%, per annum, of unpaid tax after April 15th            | 13B | \$ _____ |
|                                      | C. Late Filing Fee: <b>\$25.00 PER MONTH LATE (up to \$150.00)</b>                              | 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)                           | 14  | \$ _____ |
| <b>DECLARATION OF ESTIMATED TAX</b>  | 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**

|                                     |  |    |          |
|-------------------------------------|--|----|----------|
| <b>DECLARATION OF ESTIMATED TAX</b> | 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 | \$ _____ |

|                  |  |                          |    |          |
|------------------|--|--------------------------|----|----------|
| <b>TOTAL DUE</b> | 20 Line 14 \$ _____ + Line 19 \$ _____ = | <b>TOTAL PAYMENT DUE</b> | 20 | \$ _____ |
|------------------|--|--------------------------|----|----------|

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 is due April 15th, or the IRS due date. 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 a late filing fee.

**EXTENSIONS:** If you filed a Federal Extension, this must be attached to your return. Failure to submit a copy of the Federal Extension will result in a late filing fee. Please note that an extension to file is NOT an extension to pay. Tax is due April 15th or the IRS due date.

**TAX PREPARATION:** As of 2019, the Village of Lexington Income Tax Office will NOT be providing assistance with preparing your income tax form.

**WEBSITE:** Lexington Income Tax Forms and Information are available on our website at [www.lexingtonohio.us](http://www.lexingtonohio.us)

**SCHOOL DISTRICT TAX:** The School District Number for Lexington 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 15th 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:** Spouses 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 or box 18, the higher amount.) Contributions to deferred compensation plans (such as 401(k)) are taxable. See Chapter 171 and 173 of the Codified Ordinances of the Village of Lexington for a complete listing of taxable income. 2106 expenses are NOT deductible.

**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 income reported on Federal Schedule(s). Attach copies of Federal Schedule(s) to tax return. See Chapters 171 & 173 of the Codified Ordinances of the Village of Lexington for complete listing of taxable income.

**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. Multiply the wage in box 18 by .005 for this credit.

**LINE 8** Enter estimated tax payments 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.

**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** Penalty, interest, and late filing fees start April 16th. Calculate each as follows:

A. PENALTY: Multiply line 11 by 15%.

B. INTEREST: Multiply line 11 by the Federal Short Term rate + 5%, per annum (7% annually, .583% per month)

C. 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. Payment is not required if \$10.00 or under.

**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. **Chapter 171 and 173 of the Codified Ordinance of Village of Lexington supersedes any interpretation of these guidelines.**