

Mailing and contact information:  
LEXINGTON INCOME TAX  
44 WEST MAIN STREET  
LEXINGTON, OH 44904  
Mon-Fri 7:30 am- 4:00 pm  
419-884-0765 ext 4

**TAX YEAR: 2024**  
**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 IS DUE

Check all that apply:  
Retired:   
Military: A  R   
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 - attach W2(s)	1	\$ _____
	2 Miscellaneous income - attach applicable paperwork	2	\$ _____
	3 Business income - attach Schedule E, C, F, or other applicable paperwork	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	\$ _____
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**ATTACH W2S AND/OR OTHER CITY RETURNS TO SUBSTANTIATE CREDIT REPORTED**

<b>CREDITS</b> 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(wage on each W2 box 18 x 0.005 separately, enter total here)	7	\$ _____	
	8 Estimated tax paid for current tax year	8	\$ _____	
	9 Credit carryover	9	\$ _____	
	10 TOTAL CREDIT (add lines 6, 7, 8 and 9)	<b>CREDIT</b>	10	\$ _____

<b>BALANCE DUE, REFUND</b> OR CREDIT	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 + 10%, per annum, of unpaid tax after April 15th	13B	\$ _____
	C. Late Filing Fee: <b>\$25.00</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	\$ _____
15 OVERPAYMENT (subtract line 13D from line 12) Indicate distribution below: (see instructions)	15	\$ _____	
	A. Carryover to next year/refund \$ _____ B. Refund \$ _____		

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

<b>DECLARATION</b> 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	\$ _____

<b>TOTAL DUE</b>	20 Line 14 \$ _____ + Line 19 \$ _____ =	<b>TOTAL PAYMENT DUE</b>	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**  
SIGNATURE OF TAXPAYER \_\_\_\_\_ DATE \_\_\_\_\_

\_\_\_\_\_  
SIGNATURE OF PREPARER, IF OTHER THAN TAXPAYER DATE \_\_\_\_\_

**X**  
SIGNATURE OF TAXPAYER \_\_\_\_\_ DATE \_\_\_\_\_

( ) -  
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.

**REMITTANCE: Cash, check, money order, and major credit cards are accepted.** Make check or money order payable to Lexington Income Tax. Credit card may be paid in person during business hours or online. 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.

**WEBSITE:** Lexington Income Tax Forms and Information are available on our website at [www.lexingtonohio.us](http://www.lexingtonohio.us). You may also make payments on the website, but must know the account number and amount due.

**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.

**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 173 of the Codified Ordinances of the Village of Lexington for a complete listing of taxable income. 2106 expenses are NOT deductible. Partial year residents may prorate income. Attach worksheet with calculations.
- LINE 2** If applicable, enter miscellaneous income, such as tips not included in wages, and 1099 income not included on your Federal Schedule. Do not report credits or refunds reported on 1099G(s) - use line 9 for credits. Gambling winnings are taxable.
- LINE 3** Report income from Federal Schedules C, E, and/or F. Loss may offset profit, but cannot offset W2 income. Attach all copies of the federal schedules as well as the Federal Schedule 1. NOL charts must be included with 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 box 19. Box 20 reflects the municipality in which tax was withheld for. Do not report school 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. Credit is based on tax being withheld at the city's tax rate. Multiply the wage in box 18 by .005 for this credit. Partial year residents will receive a prorated tax credit. Attach a worksheet with calculations.
- LINE 8** Enter estimated tax payments paid. Contact the tax office for total if you are unsure.
- LINE 9** Enter credit carryover from previous tax year.
- 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 + 10%, per annum (10% annually, .83% per month)  
C. LATE FEE: \$25.00  
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. All overpayments are automatically credited to the next tax year if not specifically requested as a refund.
- 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 173 of the Codified Ordinance of Village of Lexington supersedes any interpretation of these guidelines.**