

TAX ADMINISTRATOR
VILLAGE OF CONVOY
P.O. BOX 310
CONVOY OH 45832

CONVOY OHIO INCOME TAX RETURN
20__

PRESORTED
FIRST CLASS MAIL
US POSTAGE
PERMIT #7
CONVOY OH 45832

IF NAME OR ADDRESS IS INCORRECT MAKE NECESSARY CHANGES

IMPORTANT
Please take this form to your accountant,
if you do not prepare yourself. It contains
your account number for this office and
filing information for preparation.

FILING INSTRUCTIONS

DUE APRIL 15

Information Form

Although some individuals are not required to file Village returns, it is necessary for internal purposes for individuals who receive a return to complete and return it to the Tax Administrator. If this is done, you may avoid being considered a delinquent taxpayer. Please sign the bottom of this page.

____ I/We have a federal extension until _____ (attach copy of extension)
____ I live and work outside the Village of Convoy, (Date moved) ____ new address
____ Retired (date) _____ only source of income from: (list all) _____
Individuals Social Security Number ____ / ____ / ____ Spouse ____ / ____ / ____
____ Other: _____

• **Mandatory Filing:**

All Convoy residents 18 years and older working inside or outside this municipality and whether or not fully withheld upon for this municipality.

• **Filing Date:**

Your return must be filed by April 15 or a copy of the Federal Extension in lieu of return.

• **Remittance:**

Make your remittance to the Village of Convoy. (No payment is due or refund issued if less than \$1.01)

• **Mailing:**

Mail your return and remittance with legible copies of earning statements (Form 1099 or W-2) or appropriate schedules to:

VILLAGE OF CONVOY
DEPARTMENT OF TAXATION
P.O. BOX 310
CONVOY OH 45832-0310

• **Assistance:**

For questions not answered in the General Information, please call 419-749-2266 or visit the Department of Taxation at the Municipal Building at 123 South Main Street, Convoy, Ohio

Signature of Taxpayer Title Date

Address of above

Phone number of above

GENERAL INFORMATION FOR FILING

1. TAX RATES

- a. Convoy 1% effective 1/1/79
- b. Please notify the Tax Office on the tax return sent you or by letter if you have no gross income to report by April 15th.

2. WHO SHOULD FILE:

- a. On or before April 15th of each year, all residents 18 years or older are required to file a return with the Tax Office, whether or not tax is due.
- b. No refund is given or remittance is due, if it is less than \$1.01.

3. INCOME TAX IS LEVIED UPON THE FOLLOWING

- a. Tax is based on the Medicare wage base. There are no deferrals for retirement plans or 401K, etc.
- b. On all qualifying wages, salaries, commissions, bonus payments, net profits from lease or rental of real estate, or tangible personal property, and other compensation earned during the effective period of the ordinance by residents or non-residents for work done or services performed or rendered in Convoy.
- c. On all net profits of all unincorporated businesses, partnerships, professions, rentals, farm income or other activities conducted by residents or non-residents for activities within the Municipality.
- d. On the net profits of all corporations derived from work done or services performed or rendered and business or other activities conducted in the Municipality.
- e. On all income received as gambling winnings as reported to IRS Form W-2G, Form 5754 and or any other form required by the IRS that reports winnings from gambling, prizes, and lottery winnings.

4. WHAT CONSTITUTES NET PROFITS

Net profits shall be determined on the basis of the information used for Federal Income Tax purposes, adjusted to the requirements of the Income Tax Ordinance.

5. INCOME NOT TAXABLE

- a. Poor relief, unemployment insurance benefits from state, old age pensions or similar payments received from local, state or Federal Governments or charitable or religious organizations.
- b. Proceeds of insurance, annuities, workman's compensation insurance, social security benefits, pensions, compensation for damages for personal injuries and like reimbursements, not including damages for loss of profits.
- c. Compensation for damages to property by way of insurance or otherwise.
- d. Alimony

- e. Interest and dividends from intangible property.
- f. Military pay and allowances received as a member of the armed forces of the United States and their reserve components.
- g. Any Association, Organization, Corporation, club or trust which is exempt from Federal Taxes or income by reason of its charitable, religious, educational, literary, scientific, etc. purposes.
- h. High School students, age 18 or under in the taxable year.
- i. Ministers housing allowance.

6. MUNICIPAL CREDITS:

Convoy: allowed credit for taxes withheld and paid to another Ohio Municipality or City up to and including 100% of 1.0% and Indiana County tax is up to an including 100% of 1.0%

Taxes withheld at a rate greater than that of your Municipality may not be used as a credit against other taxable income.

7. Do not fail to sign and date your return before submitting it to the Income Tax Office. A return is not "filed" within the meaning of the law, until signed by the taxpayer or an agent legally authorized to sign tax returns or such taxpayer.
8. **Legible copies of each W-2 or 1099 and Schedules must be attached to your return. A return will not be considered "filed" unless the above mentioned are included.**
9. **INTEREST: 1% per month or fraction thereof.**

PENALTY: At 1% per month or fraction thereof for the tax return and each required estimated payment not filed timely. Maximum 15% or minimum \$25.00 charged.

10. The failure of any employer or person to receive or procure a return, declaration or other required form shall not excuse him from paying or withholding or remitting the tax.
11. **BUSINESS RETURNS ONLY:** Local independent contracts and non employee expenditures claimed on the Convoy Income Tax Return must have copies of 1099Mics returns attached or a fully written explanation submitted before the expense will be allowed.
12. Net losses, incurred in business or rental activities, or other taxable activity incurred in any taxable year beginning on or after January 1, 2007 apportioned to this village may not be used to offset wages, salaries, commissions or other compensation.

DECLARATION INFORMATION

1. WHO MUST MAKE A DECLARATION - A declaration of estimated tax for the next year must be made by:

- a. Every Resident of the municipality who expects to receive any taxable income which will not be subject to withholding from wages, salaries, commissions and other personal service compensation, whether such income results from labor performed, or services rendered within or without the Municipality.
- b. Every non-resident of the Municipality whose entire income tax liability is not withheld from wages, salaries, commissions and other personal service compensation, whether such income results from labor performed, or services rendered within or without the Municipality.
- c. Every Business or Professional Entity, including individual proprietorships, members of partnerships and/or associations and other businesses and income producing enterprises, conducted in the Municipality by Non Residents.
- d. Every Corporations conduction activities in the Municipality
- e. Fiduciaries of Active Trusts or Estates the operation of which produces income within the Municipality.

2. WHEN AND WHERE TO FILE DECLARATION - The declaration for calendar year must be filed on or before April 15, with the Convoy Income Tax Department at 123 South Main Street, P.O. Box 310, Convoy OH 45832.

3. PAYMENTS OF ESTIMATED TAX – The estimated tax shall be paid in equal quarterly payments. Quarterly payments are due and shall be paid April 15, July 31, October 31, and January 31. The estimates may be amended at the time of making any quarterly payment. Checks or money orders should be made payable to the Village of Convoy.

File with
INCOME TAX DEPARTMENT
P.O. Box 310
CONVOY, OHIO 45832

20

**INCOME TAX RETURN
VILLAGE OF CONVOY**

Make Checks and Money Orders
payable To
Convoy - Income Tax

Fiscal Period _____ to _____

CALENDAR YEAR TAXPAYERS FILE ON OR BEFORE APRIL 15
FISCAL and PARTIAL YEARS WITHIN 105 DAYS of end of period

Residency Status (check one)

- Resident
- Non-Resident
- Partial Year Resident

From _____ To _____

Soc. Sec. # H. _____

Soc. Sec. # W. _____

Fed. I.D. # _____

IF ADDRESS IS INCORRECT, PLEASE MAKE CORRECTION

DUE APRIL 15TH

1. Wages, Salaries, and other employee compensation **(Attach all W-2's and 1099's)** \$ _____

2. Income Other Than Wages (Attach Appropriate Schedules from Schedule Z - back of sheet) . . . \$ _____

3. Adjustments From Schedule "X" (Back of Sheet) \$ _____

4. TOTAL INCOME (Total 1, 2 and 3) \$ _____

5. Amount Allocable to Municipality - If Schedule "Y" Is Used (Back of Sheet) %

6. Total Taxable Income (Line 1, 4 or 5) \$ _____

7. Municipal Tax Due **(Tax Rate - 1%)** \$ _____

8. Credits

A. Local City Tax Withheld \$ _____

B. Estimated Tax Paid and/or Credit \$ _____

C. Other City Tax & Indiana County Tax Withheld (up to 1%) \$ _____

D. Total Credits Allowable (Total 8A, 8B, 8C) \$ _____

9. Tax Due (Line 7 Less 8D) \$ _____

10. A. Penalty \$ _____

B. Interest \$ _____

11. Total Amount Due (Make Check Payable to: Village of Convoy) \$ _____

12. AMOUNT PAID WITH THIS RETURN \$

13. Overpayment (Line 8D Less 7) \$ _____

A. Credited to Next Year's Tax . . . \$ _____

B. Refunded \$ _____

PAY THIS AMOUNT

DECLARATION OF ESTIMATED TAX FOR YEAR 20

1. Total estimated income subject to tax \$ _____ Multiply by tax rate 1% for gross tax \$ _____

2. Less credits:

A. Overpayment \$ _____

B. Estimated income to be withheld \$ _____

C. Previous payment, if this is an amended estimate \$ _____

D. Total Credits \$ _____

3. Net tax due (Line 1 Less Line 2D) \$ _____

4. Attach check or M.O. for AMOUNT DUE \$ _____

(At least 25 percent of Line 3)

IF PAYING AN ESTIMATE - PAY THIS AMOUNT

The undersigned declares that this return (and accompanying schedules) is true, correct and complete return for the taxable period stated and that the figures used herein are the same as used for Federal Income Tax purposes.

Signature of Taxpayer or Agent _____ Title _____ Date _____

Signature of Person Preparing Return _____ Date _____

Address of Above _____

Address of Above _____

Phone Number of Above _____

Phone Number of Above _____

SCHEDULE W

**ATTACH W-2
HERE**

ALLOWABLE LOSS CARRY FORWARD

YEAR	Loss attributed to this municipality
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
TOTAL	\$ _____ carry to line 5, page 1

SCHEDULE X RECONCILIATION WITH FEDERAL INCOME TAX RETURN

(SCHEDULE X PERTAINS ONLY TO INCOME REPORTED ON LINE 2)

- A. ITEMS NOT DEDUCTIBLE (FROM LINE J SCHEDULE X BELOW)ADD _____
- B. ITEMS NOT TAXABLE (FROM LINE O SCHEDULE X BELOW)DEDUCT _____
- C. ENTER TOTAL OF LINE A AND B(enter on line #3, pg. 1) ⇒ \$ _____

ITEMS NOT DEDUCTIBLE	ADD	ITEMS NOT TAXABLE	DEDUCT
A. Capital Losses Deducted (Excluding ordinary losses) .. \$ _____		I. Capital Gains (Excluding Ordinary Income)..... \$ _____	
B. Expenses Attributable to Non-taxable Income (5%) .. _____		J. Interest Earned or Accrued	_____
C. Taxes Based on Income		K. Dividends	_____
D. Net Operating Loss Deduction per Federal Return ... _____		L. Income from Patents and Copyrights	
E. Payments to Partners		If Subject to Ohio Intangible Tax	_____
F. Special Deduction		M. Jobs Credit	_____
G. Shareholders'/Partners' Retirement Plans		N. Other Income Exempt from City Tax (Explain)	_____
H. Shareholders'/Partners' Health and/or Life Insurance .. _____		O. Total Deductions (Enter as Line B above)	_____
I. Other Expenses Not Deductible (Explain)			
J. Total Additions (Enter as Line A above)			

SCHEDULE Y BUSINESS ALLOCATION FORMULA

	A. Located Everywhere	B. Located in this Municipality	C. Percentage (B divided byA)
Step 1. Average original cost of real and tangible personal property	\$ _____	\$ _____	
Gross Annual rentals paid multiplied by 8	_____	_____	
Total Step 1	_____	_____	_____ %
Step 2. Gross receipts from sales made and/or work or services performed	_____	_____	_____ %
Step 3. Wages, salaries, and other compensation paid	\$ _____	\$ _____	_____ %
4. Total percentages			_____ %
5. Average percentage (by number of percentages used)			Enter on Line 4b, Page 1 _____ %

Business Allocation Formula

SCHEDULE Y A business allocation formula consisting of the average of property, gross receipts and wages paid, to be used by business entities not required to pay tax on entire net profits, by reason of doing business both inside and outside the Municipal city limits.

SPECIAL NOTE: Sales and gross receipts in the Municipality (Step 2) mean:

1. All sales and tangible personal property which is shipped from the Municipality to purchasers outside of the Municipality regardless of where title passes if the taxpayer is not, through its own employees, regularly engaged in the solicitation or promotion of sales at the place where delivery is made.
2. All sales of tangible personal property which is delivered within the Municipality regardless of where titles passes, even though transported from a point outside the Municipality, if the taxpayer is regularly engaged through its own employees in the solicitation and the sales result from such solicitation or promotion.
3. All sales of tangible personal property which is delivered within the Municipality, regardless of where title passes, if shipped or delivered from a stock of goods within the Municipality.

SCHEDULE Z

Income Other than Wages and Allowable Employee Business Expens

Schedule C line 31	\$ _____
Schedule E line 22	\$ _____
Schedule F line 36	\$ _____
Schedule K (1065 and 1120S)	\$ _____
Form 4835 line 32	\$ _____
Form 1099	\$ _____
Form 1120 line 30	\$ _____
Form 1120S line 21	\$ _____
Form 1065 line 22	\$ _____
Form 2106 line 10	_____ x
Schedule A line 23	= _____ x
Schedule A line 26	= _____ (_____)
TOTAL Carry to Line 2, Page 1	\$ _____

Attach copies of all forms and schedules.

File with
INCOME TAX DEPARTMENT
P.O. Box 310
CONVOY, OHIO 45832

20

**INCOME TAX RETURN
VILLAGE OF CONVOY**

Make Checks and Money Orders
payable To
Convoy - Income Tax

Fiscal Period _____ to _____

CALENDAR YEAR TAXPAYERS FILE ON OR BEFORE APRIL 15
FISCAL and PARTIAL YEARS WITHIN 105 DAYS of end of period

Residency Status (check one)

- Resident
- Non-Resident
- Partial Year Resident

From _____ To _____

Soc. Sec. # H. _____

Soc. Sec. # W. _____

Fed. I.D. # _____

IF ADDRESS IS INCORRECT, PLEASE MAKE CORRECTION

DUE APRIL 15TH

1. Wages, Salaries, and other employee compensation (Attach all W-2's and 1099's)	\$	
2. Income Other Than Wages (Attach Appropriate Schedules from Schedule Z - back of sheet) . . .	\$	
3. Adjustments From Schedule "X" (Back of Sheet)	\$	
4. TOTAL INCOME (Total 1, 2 and 3)	\$	
5. Amount Allocable to Municipality - If Schedule "Y" Is Used (Back of Sheet)		%
6. Total Taxable Income (Line 1, 4 or 5)	\$	
7. Municipal Tax Due (Tax Rate - 1%)	\$	
8. Credits		
A. Local City Tax Withheld	\$	
B. Estimated Tax Paid and/or Credit	\$	
C. Other City Tax & Indiana County Tax Withheld (up to 1%)	\$	
D. Total Credits Allowable (Total 8A, 8B, 8C)	\$	
9. Tax Due (Line 7 Less 8D)	\$	
10. A. Penalty \$ _____	\$	
B. Interest \$ _____	\$	
11. Total Amount Due (Make Check Payable to: Village of Convoy)	\$	
12. AMOUNT PAID WITH THIS RETURN	\$	
13. Overpayment (Line 8D Less 7)	\$	
A. Credited to Next Year's Tax	\$	
B. Refunded	\$	

PAY THIS AMOUNT

DECLARATION OF ESTIMATED TAX FOR YEAR 20

1. Total estimated income subject to tax \$ _____ . Multiply by tax rate 1% for gross tax	\$	
2. Less credits:		
A. Overpayment	\$	
B. Estimated income to be withheld	\$	
C. Previous payment, if this is an amended estimate	\$	
D. Total Credits	\$	
3. Net tax due (Line 1 Less Line 2D)	\$	
4. Attach check or M.O. for AMOUNT DUE	\$	

IF PAYING AN ESTIMATE - PAY THIS AMOUNT

The undersigned declares that this return (and accompanying schedules) is true, correct and complete return for the taxable period stated and that the figures used herein are the same as used for Federal Income Tax purposes.

Signature of Taxpayer or Agent _____ Title _____ Date _____

Signature of Person Preparing Return _____ Date _____

Address of Above _____

Address of Above _____

Phone Number of Above _____

Phone Number of Above _____

SCHEDULE W
ALLOWABLE LOSS CARRY FORWARD

ATTACH W-2
HERE

YEAR	Loss attributed to this municipality
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
TOTAL	\$ _____ carry to line 5, page 1

SCHEDULE X RECONCILIATION WITH FEDERAL INCOME TAX RETURN

(SCHEDULE X PERTAINS ONLY TO INCOME REPORTED ON LINE 2)

- A. ITEMS NOT DEDUCTIBLE (FROM LINE J SCHEDULE X BELOW) ADD _____
- B. ITEMS NOT TAXABLE (FROM LINE O SCHEDULE X BELOW) DEDUCT _____
- C. ENTER TOTAL OF LINE A AND B (enter on line #3, pg. 1) ⇒ \$ _____

ITEMS NOT DEDUCTIBLE	ADD	ITEMS NOT TAXABLE	DEDUCT
A. Capital Losses Deducted (Excluding ordinary losses) . . \$ _____		I. Capital Gains (Excluding Ordinary Income) \$ _____	
B. Expenses Attributable to Non-taxable Income (5%) . . _____		J. Interest Earned or Accrued _____	
C. Taxes Based on Income _____		K. Dividends _____	
D. Net Operating Loss Deduction per Federal Return . . . _____		L. Income from Patents and Copyrights	
E. Payments to Partners _____		If Subject to Ohio Intangible Tax _____	
F. Special Deduction _____		M. Jobs Credit _____	
G. Shareholders'/Partners' Retirement Plans _____		N. Other Income Exempt from City Tax (Explain) _____	
H. Shareholders'/Partners' Health and/or Life Insurance . . _____		O. Total Deductions (Enter as Line B above) _____	
I. Other Expenses Not Deductible (Explain) _____			
J. Total Additions (Enter as Line A above) _____			

SCHEDULE Y BUSINESS ALLOCATION FORMULA

	A. Located Everywhere	B. Located in this Municipality	C. Percentage (B divided by A)
Step 1. Average original cost of real and tangible personal property \$ _____	_____	\$ _____	
Gross Annual rentals paid multiplied by 8 _____	_____	_____	
Total Step 1 _____	_____	_____	_____ %
Step 2. Gross receipts from sales made and/or work or services performed _____	_____	_____	_____ %
Step 3. Wages, salaries, and other compensation paid \$ _____	_____	\$ _____	_____ %
4. Total percentages _____			_____ %
5. Average percentage (by number of percentages used) Enter on Line 4b, Page 1 _____ %			

Business Allocation Formula

SCHEDULE Y A business allocation formula consisting of the average of property, gross receipts and wages paid, to be used by business entities not required to pay tax on entire net profits, by reason of doing business both inside and outside the Municipal city limits.

SPECIAL NOTE: Sales and gross receipts in the Municipality (Step 2) mean:

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- All sales of tangible personal property which is delivered within the Municipality regardless of where titles passes, even though transported from a point outside the Municipality, if the taxpayer is regularly engaged through its own employees in the solicitation and the sales result from such solicitation or promotion.
- All sales of tangible personal property which is delivered within the Municipality, regardless of where title passes, if shipped or delivered from a stock of goods within the Municipality.

SCHEDULE Z

Income Other than Wages and Allowable Employee Business Expens

Schedule C line 31	\$ _____
Schedule E line 22	\$ _____
Schedule F line 36	\$ _____
Schedule K (1065 and 1120S)	\$ _____
Form 4835 line 32	\$ _____
Form 1099	\$ _____
Form 1120 line 30	\$ _____
Form 1120S line 21	\$ _____
Form 1065 line 22	\$ _____
Form 2106 line 10	_____ x
Schedule A line 23 _____ = _____ x	
Schedule A line 26 _____ = _____ (_____)	
TOTAL Carry to Line 2, Page 1	\$ _____

Attach copies of all forms and schedules.

20__ CONVOY RETURN OF ESTIMATED TAX

Voucher #1

Tax Administrator, Village Hall
P.O. Box 310, Convoy, OH 45832-0310

Due on or before April 15th
Period January 1st thru March 31st

PLEASE TYPE OR PRINT CLEARLY

Authorized Signature
Social Security Number

- 1. Amount of this installment
2. Amount of unused credit
3. Pay this amount (line 1 less line 2)
4. Total with penalty and interest
PENALTY: At (1%) per month, or fraction thereof for each required estimated payment filed timely (Maximum 15% or minimum \$25 charged)
INTEREST: At 1% per month or fraction thereof for each required estimated payment not filed timely. (No maximum charges)

20__ CONVOY RETURN OF ESTIMATED TAX

Voucher #2

Tax Administrator, Village Hall
P.O. Box 310, Convoy, OH 45832-0310

Due on or before July 31st
Period April 1st thru June 30th

PLEASE TYPE OR PRINT CLEARLY

Authorized Signature
Social Security Number

- 1. Amount of this installment
2. Amount of unused credit
3. Pay this amount (line 1 less line 2)
4. Total with penalty and interest
PENALTY: At (1%) per month, or fraction thereof for each required estimated payment filed timely (Maximum 15% or minimum \$25 charged)
INTEREST: At 1% per month or fraction thereof for each required estimated payment not filed timely. (No maximum charges)

20__ CONVOY RETURN OF ESTIMATED TAX

Voucher #3

Tax Administrator, Village Hall
P.O. Box 310, Convoy, OH 45832-0310

Due on or before October 31st
Period July 1st thru September 30th

PLEASE TYPE OR PRINT CLEARLY

Authorized Signature
Social Security Number

- 1. Amount of this installment
2. Amount of unused credit
3. Pay this amount (line 1 less line 2)
4. Total with penalty and interest
PENALTY: At (1%) per month, or fraction thereof for each required estimated payment filed timely (Maximum 15% or minimum \$25 charged)
INTEREST: At 1% per month or fraction thereof for each required estimated payment not filed timely. (No maximum charges)

20__ CONVOY RETURN OF ESTIMATED TAX

Voucher #4

Tax Administrator, Village Hall
P.O. Box 310, Convoy, OH 45832-0310

Due on or before January 31st
Period October 1st thru December 31st

PLEASE TYPE OR PRINT CLEARLY

Authorized Signature
Social Security Number

- 1. Amount of this installment
2. Amount of unused credit
3. Pay this amount (line 1 less line 2)
4. Total with penalty and interest
PENALTY: At (1%) per month, or fraction thereof for each required estimated payment filed timely (Maximum 15% or minimum \$25 charged)
INTEREST: At 1% per month or fraction thereof for each required estimated payment not filed timely. (No maximum charges)

