

2015 SALEM INCOME TAX RETURN

Filing Required Even If No Tax Is Due

(TAX OFFICE USE ONLY)

File with
INCOME TAX DEPARTMENT
231 SOUTH BROADWAY AVE.
SALEM, OHIO 44460
330-332-4241 EXT 225

Make Checks and Money Orders Payable to
City of Salem - Income Tax

Fiscal Period _____ to _____
 * CALENDAR YEAR TAXPAYERS FILE ON OR BEFORE **APRIL 18, 2016**
 * FISCAL AND PARTIAL YEARS FILE WITHIN 105 DAYS OF end of period
 * FILING EXTENSION REQUESTS MUST BE RECEIVED BY NORMAL FILING DUE DATE

| | |
|------------------------|-------|
| AUDIT | AUDIT |
| PF _____ | |
| D _____ | |
| P & I _____ | |
| Check _____ | |
| Cash _____ | |
| Refund requested _____ | |

RESIDENT NON-RESIDENT PART YEAR RESIDENT
 MOVED INTO SALEM ON _____ OR MOVED OUT OF SALEM ON _____

NAME (or BUSINESS NAME) _____ Local Tax ID Number _____

SPOUSE NAME (if joint return) _____ Soc. Sec. No. (Taxpayer) _____

ADDRESS _____ Soc. Sec. No. (Spouse) _____

CITY _____ Fed. I.D. No. _____

STATE, ZIP CODE _____

Federal 1040, 1040A, 1040EZ (Page 1) must be attached to individual returns

RETIREED AND TAXPAYERS WITH NO TAXABLE INCOME – CHECK APPROPRIATE BOX, SEE INSTRUCTIONS

| | | |
|--------------------------|--------------------------|--|
| Taxpayer | Spouse | Retired - with only non-taxable income - Date Retired _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | Only income was from a non-taxable source - List Source _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | Under Age 18 - Birthdate _____ (VERIFICATION OF AGE REQUIRED FOR REFUND) |
| <input type="checkbox"/> | <input type="checkbox"/> | Active Duty Military |
| <input type="checkbox"/> | <input type="checkbox"/> | Deceased - Date _____ |

DID YOU APPLY FOR OR RECEIVE A LOCAL TAX REFUND FROM ANOTHER CITY DURING THIS YEAR?

Yes No

Credit not permitted for any amount refunded by city of employment.

| | |
|---|----|
| 1. Wages, Salaries, Tips and other employee compensation (ATTACH ALL W-2'S)XXXXXXXXXXXXXXXXXX | \$ |
| 2. Other Income from Line 22 on reverse side of this form (see instructions) | |
| 3. Total Incomes (Total of Lines 1 and 2) | |
| 4a. Items not deductible (Line h Schedule X)Add | |
| b. Items not taxable (Line Q Schedule X)Deduct | |
| c. Difference between Lines 4a, and 4b, to be added to or subtracted from Line 3XXXXXXXXXXXXXXXXXX | |
| 5a. Adjusted Net Income (Line 3 plus or minus 4c) | |
| b. Amount allocable to SALEM (If Schedule Y is used _____% of Line 5a) | |
| 6. Amount subject to SALEM Income Tax (Line 3, 5a or 5b) | |
| 7. SALEM INCOME TAX - Multiply Line 6 by 1% (.01)..... | \$ |
| 8. Credits (a) SALEM Tax Withheld by employer(s) from Line 1 | \$ |
| (b) Payments on Current Declaration (or Credit) | \$ |
| (c) Income Taxes paid Other City - Limit 1% of Gross City Wage for each W2 List City _____ | \$ |
| (x) Total Credits Allowable | |
| 9a. Balance of Tax Due (Line 7 less Line 8X)..... | \$ |
| b. Late File Penalty (\$25.00) Late Payment Penalty (Minimum \$10.00) Interest (1 1/2%/mo.) | \$ |
| 10. TAX DUE (Pay in Full with this return if \$1.00 or more) <input type="checkbox"/> Paid by Credit Card thru Official Payments | \$ |
| 11. Overpayment Claimed <input type="checkbox"/> Refund - (No Refunds Under \$1.00) <input type="checkbox"/> Credit To Next Year Declaration (No Credit under \$1.00) | \$ |

ATTACH ALL W-2 COPIES HERE

DECLARATION OF ESTIMATED TAX FOR YEAR 2016

| | | |
|--|---|----|
| This section MUST BE COMPLETED if estimated tax is \$200.00 or more | 12. Total estimated income subject to tax \$ _____ Multiply by tax rate .0125 (1.25%) for gross tax | \$ |
| | 13. Less any CITY TAX to be withheld | \$ |
| | 14. Balance of SALEM City Income Tax declared | \$ |
| | 15. Less credits: A. Overpayment on previous years return | \$ |
| | B. Previous payment, if this is an amended estimate | \$ |
| | 16. Unpaid balance of net tax due | \$ |
| 17. QUARTERLY ESTIMATE AMOUNT (at least 22.5% of line 16) | | \$ |

GRAND TOTAL Total of TAX (line 10) and ESTIMATE PAYMENT (line 17)PAY THIS AMOUNT \$

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

I authorize the Income Tax Division to discuss my account with preparer named below.

| | |
|--|-------|
| Signature of Taxpayer or Agent | Date |
| Signature of Person Preparing if Other Than Taxpayer | Date |
| Signature of Spouse (if Filing Jointly) | Phone |
| Email Address | |

SCHEDULE C – PROFIT (or Loss) FROM BUSINESS OR PROFESSION

ATTACH COMPLETE COPY(S) OF: FEDERAL SCHEDULES C AND F OR FEDERAL RETURN 1065 – 1120 – 1120-S
LISTING OF ALL SUBCONTRACTORS WHO WORKED IN SALEM THROUGHOUT THE YEAR

18. NET PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION.....(If Loss, enter "0") \$

SCHEDULE E - INCOME FROM RENTS (if not included in Schedule C.) (Explain columns 3 – 4 – 5)

ATTACH COPY OF FEDERAL SCHEDULE E

| 1. Kind & Location of Property | 2. Amount of Rent | 3. Depreciation | 4. Repairs | 5. Other Expenses | 6. Net Income (or Loss) |
|--------------------------------|-------------------|-----------------|------------|-------------------|-------------------------|
| | \$ | \$ | \$ | \$ | \$ |
| | | | | | |

19. TOTAL RENTAL INCOME (If Loss, enter "0") \$

SCHEDULE G - ORDINARY INCOME

ATTACH COPY OF FEDERAL FORM 4797

20. TOTAL ORDINARY INCOME (If Loss, enter "0") \$

SCHEDULE H - OTHER INCOME NOT INCLUDED IN SCHEDULES C, E or G.

PARTNERSHIPS, ESTATES, TRUSTS, GAMING, WAGERING, LOTTERY, FEES, ETC. (Do not include interest, dividends, insurance and social security)

| RECEIVED FROM | FOR (DESCRIBE) | AMOUNT |
|---------------|----------------|--------|
| | | \$ |
| | | |

21. TOTAL INCOME SCHEDULE H (If Loss, enter "0") \$

22. TOTAL SCHEDULES C, E, G, & H, ENTER ON LINE 2, PAGE 1 \$

FOR BUSINESS ACCOUNTS SCHEDULE X – RECONCILIATION WITH FEDERAL INCOME TAX RETURN AS REQUIRED BY ORC 718.

| ITEMS NOT DEDUCTIBLE | ADD | ITEMS NOT TAXABLE | DEDUCT |
|--|-------|---|----------|
| a. Capital Losses (IRS section 1231) \$ | _____ | i. Capital Gains (exclusive of gains treated as ordinary income for Federal Income Tax Purposes. Attach Federal Schedule D) | \$ _____ |
| b. Interest and/or Other Expense incurred in the production of non-taxable income..... | _____ | m. Interest earned or accrued | _____ |
| c. Income Taxes | _____ | n. Dividends (less Federal exclusion) | _____ |
| d. Five percent (5%) of intangible income reported on lines m, n & o | _____ | o. Income from Patents and Copyrights | _____ |
| e. Payment to partners | _____ | p. Other exempt from Salem Tax (provide explanation) | _____ |
| f. Net Operating Loss carried back or forward | _____ | | _____ |
| g. Other not deductible (provide explanation) | _____ | | _____ |
| h. Total Additions (enter on Line 4a) \$ | _____ | q. Total Deductions (enter on Line 4b) | \$ _____ |

SCHEDULE Y – BUSINESS APPORTIONMENT FORMULA

| | a. Located Everywhere | b. Located in SALEM | c. Percentage (b ÷ a) |
|---|-----------------------|---------------------|-----------------------|
| STEP 1. Average Original Cost of Real & Tangible Personal Property Gross Amount Rentals Paid Multiplied by 8 TOTAL STEP 1 | _____ | _____ | _____ % |
| STEP 2. Gross Receipts From Sales Made and/or Work Or Service Performed | _____ | _____ | _____ % |
| STEP 3. WAGES, SALARIES, Etc. Paid | _____ | _____ | _____ % |
| 4. Total Percentages | _____ | _____ | _____ % |
| 5. Average Percentage (Divide Total Percentages by Number of Percentages Used-Carry to Line 5b) | | | _____ % |

SCHEDULE Z – PARTNERS’ DISTRIBUTIVE SHARES OF NET INCOME

| 1. Name of each partner | 2. Address | 3. Distributive Shares of Partners | | 4. Other Payments | 5. Taxable Percentage | 6. Amount Taxable |
|---------------------------------|------------|------------------------------------|--------|-------------------|-----------------------|-------------------|
| | | Percent | Amount | | | |
| (a) | | | | \$ | \$ | \$ |
| (b) | | | | | | |
| (c) | | | | | | |
| (d) | | | | | | |
| 7. TOTALS from Schedule C above | | 100 | \$ | | xxxxxxxx | |