

2017 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 17, 2018**
 * 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 _____	

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

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

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

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

Taxpayer	Spouse	Description
<input type="checkbox"/>	<input type="checkbox"/>	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.

ATTACH ALL W-2 COPIES HERE

1. Wages, Salaries, Tips and other employee compensation (ATTACH ALL W-2'S)	XXXXXXXXXXXXXXXXXXXX	\$
2. Other Income from Line 22 on reverse side of this form (see instructions).....		
3. Total Incomes (Total of Lines 1 and 2, loss on line 2 cannot offset line 1)		
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 3	XXXXXXXXXXXXXXXXXXXX	
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 .0125% (.0125).....		\$
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 1.25% 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 per month / \$150.00 maximum) Late Payment Penalty (15% of unpaid balance) Interest (.50% monthly / 6% annual)		\$
10. TAX DUE (Pay in Full with this return if \$10.00 or more) <input type="checkbox"/> Paid by Credit Card thru Official Payments		\$
11. Overpayment Claimed (no refund or credit under \$10.00) <input type="checkbox"/> Refund \$ _____ <input type="checkbox"/> Credit To Next Year Declaration \$ _____ I would like to Donate \$ _____ for Equipment for: <input type="checkbox"/> Police, <input type="checkbox"/> Fire, <input type="checkbox"/> Streets, <input type="checkbox"/> Parks Item If reducing refund by donation, no refund will be issued for \$10.00 or less		

DECLARATION OF ESTIMATED TAX FOR YEAR 2018		
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	\$
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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 Person Preparing if Other Than Taxpayer	_____ Date	_____ Signature of Taxpayer or Agent	_____ Date
_____ 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..... \$

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 \$

SCHEDULE G - ORDINARY INCOME

ATTACH COPY OF FEDERAL FORM 4797

20. TOTAL ORDINARY INCOME \$

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 \$

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	\$		xxxxxxx	