

GENERAL INFORMATION FOR FILING

1. TAX RATES:
 - a. Village of Anna 1.75%
 - b. Please notify the office on the Tax Return sent you or by letter, if you have no gross income to report (Sign and date before sending in) DUE APRIL 17
 - c. Please make any changes of address on Tax Return in space indicated.
 - d. The tax year is the same as that which appears on your W2 forms.
 - e. Social Security Numbers: These numbers can be found on your W2 forms or your Social Security card. Our records are strictly confidential and no one can access your number from our office or our files.
2. WHO SHOULD FILE THIS RETURN:
 - a. On or before April 17 each year, all residents 17 years or older are required to file a return with the Tax Office, whether or not an amount is due.
 - b. Retired residents may be relieved of the annual filing requirements. Contact the Tax Office for information
3. INCOME TAX IS LEVIED UPON THE FOLLOWING:
 - a. On all qualifying wages, salaries, commissions, bonus payments, net profits from the lease or rental of real estate or tangible personal property, and other compensation earned during the effective period of the ordinance by residents and non-residents for work done or services performed or rendered in Anna.
 - b. On the net profits of all unincorporated businesses, partnerships, professions, rentals, farm income, or other activities conducted by residents and non-residents for activities within the village.
 - c. On the net profits of all corporations derived from work done or services performed or rendered and business or other activities conducted in the village.
 - d. On all income received as gambling winnings as reported on 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
 - a. 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 of 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 damage to property by way of insurance or otherwise.
 - d. Interest and dividends from intangible property.
 - e. Military pay and allowances received as a member of the armed forces of the United States and their reserve components.
 - f. Any charitable, education, fraternal or other type of non-profit association or organization enumerated in Section 718.01 of the Revised Code of Ohio, which is exempt from the payment of real estate taxes is exempt from payment of the tax imposed by this Ordinance.
 - g. Individuals withheld upon, that did not attain 17th birth date during taxable year, are eligible for a full refund.
 - h. An S Corporation shareholder's distributive share of net profits or loss of the S Corp.
6. MUNICIPAL CREDITS
The Village of Anna allows tax credit for taxes withheld and paid to another Ohio Municipality up to and including 100% of 1.75%.
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 for such taxpayer.**
8. **Legible copies of each W2 or 1099, Federal Tax Return 1040(front page), and all Schedules must be attached to your return. A return will not be considered "filed" unless the above mentioned are included.**
9. **PENALTY: 5% per month; Late Filing \$25 per month or fraction thereof, up to \$150; Late Payments 15% of the amount not timely paid (This is a one-time assessment per return)**
10. WHO MUST MAKE A DECLARATION:
 - a. Every resident of the village who expects to receive any taxable income which will not be subject to withholding from wages, salaries, commission and other personal service compensation, whether such income result from labor performed, or services, rendered within or without the village.
 - b. Every non-resident of the village whose entire income tax liability is not withheld from wages, salaries, commission and other compensation earned for work done or service performed or rendered within the village.
 - c. Fiduciaries of active trusts or estates the operation of which produces income within the village.
 - d. When and where to file declaration: The declaration for calendar year must be filed on or before April 15, with the Tax Administrator. All wage earners must file on a calendar year basis. Fiscal year taxpayers shall file on or before the 15th day of the fourth month following the end of their fiscal year.
 - e. Payment of Estimated Tax: The estimated tax shall be paid in equal quarterly payments. Quarterly payments are due and shall be paid on or before April 15, July 31, October 31, and January 31. The estimate may be amended at the time of making any quarterly payments. Checks or money orders should be made payable to the Village of Anna.
11. **BUSINESS RETURNS ONLY.** Local independent contracts and nonemployee expenditures claimed on the Anna Income Tax Return must have copies of 1099MISC returns attached or fully written explanation submitted before the expense will be allowed.

FILING INSTRUCTIONS

SECTION A: This section is for individuals that have a filing responsibility, but do not have income to report. Individuals may use this section to report reasons why they are not taxable so that we may update our records.

Section B: This section is for individuals with taxable income.

Box B1 – Name of employer as shown on your W2

Box B2 – Name of city that tax was withheld for as shown on your W2

Box B3 – Tax withheld for the city where you live. *Do not include school tax.*

Box B4 – Tax withheld for the city where you worked. This is a credit.

Box B5 – Taxable wages as shown on your W2. Generally, this is shown in Box 5 (Medicare wages box) on your W2 unless you are exempt from Medicare withholding. If you are exempt, call our office for further instruction. Your local wage may not match your Medicare wage, but by law, your city taxable wage is based on the Medicare wage base.

Line 1. Total each column in boxes B3, B4, and B5. Part year residents go to Worksheet 2.

Line 2. Other income worksheet. Complete only if you own rental properties, have a small business, are a partner in a partnership, received a K-1 showing distribution from an S corporation, have farm income, received a 1099M or filed Form 2106 with the IRS. See Worksheet 1 for further instructions.

Line 3. Total of lines 1 and 2.

Line 4. Business Income only.

Line 5. Multiply Line 3 less Line 4 by 1.75% this equals tax due.

Line 6. Tax credits, (a) Anna tax withheld (Box B3)

(b) Other city tax withheld (Box B4) Cannot exceed 1.75%

© Other credits (i.e.: credit from prior years, estimated payments)

Line 7. Balance of tax due (Line 5 less Line 6)

Line 10. This is your overpayment. You must elect to receive a refund or to carry over to the following year. If no election is made, your overpayment will automatically be carried forward to 2016 (unless you owe unpaid taxes for previous years.)

Note: No taxes or refunds of \$10.00 or less shall be collected or refunded.

IT IS IMPORTANT THAT YOU REMEMBER TO SIGN AND DATE YOUR RETURN

PAYMENTS

Payments can be made at the Village Office using cash, check or money order. The Village has a drop box located on the west side of the village building.