

City of Dover, Ohio Income Tax Return

For calendar year ending December 31 or fiscal period from _____ through _____

File this return on or before April 15, or within 4 months of close of fiscal year.

Requests for extensions must be submitted in writing on or before April 15.

City of Dover Income Tax
www.doverohio.com
122 E. Third St.
Dover, Ohio 44622
330-343-6299 Fax 330-602-2053

TAXPAYER SOCIAL SECURITY NO.

SPOUSE SOCIAL SECURITY NO.

\$ _____
Processed by _____
☐ CASH ☐ M.O.
☐ Check ☐ Credit Card

Home Phone _____

Work Phone _____

Do you rent? _____ Landlord Name _____

MAKE NAME AND ADDRESS CORRECTION

Did you move into or out of Dover during the year? () Yes () No

Date Moved INTO Dover _____

Previous Address _____

Date Moved OUT of Dover _____

Present Address _____

NOTE: ANYONE RECEIVING A PRE-PRINTED FORM IS ON ACTIVE STATUS AND WILL NEED TO FILE A RETURN

1. TOTAL WAGES (ALL W-2 COPIES AND 1099 COPIES MUST BE ATTACHED)		For Wages, Use Medicare Wage Box (see instructions)		
EMPLOYER NAME	WHERE EMPLOYED	DOVER TAX WITHHELD	TAX PAID OTHER CITIES	TOTAL W-2 & 1099 WAGES
TOTALS		\$	\$	\$

2. Other Taxable Income (including gambling winnings)

2. \$ _____

3. Business Income:

A. Rental Income from Page 2, Schedule G (Attach Federal Forms)

3A. \$ _____

B. Net Profit from Business from Page 2, Schedule H (Attach Federal Forms)

3B. \$ _____

C. Partner's Distributive Share of Partnership Income (Attach K-1's)

3C. \$ _____

D. Total Business Income

3D. \$ _____

NOTE: Business or rental losses may not be used to offset wages.

4. Deductions:

A. Wages earned outside Dover by part-year resident

4A. \$ _____

B. Allowable 2106 Expenses - See instructions (Attach Form 2106 and Schedule A)

4B. \$ _____

5. Taxable Income (Add lines 1, 2 and 3D and subtract lines 4A and 4B)

5. \$ _____

6. Dover City Tax (1 1/2% of Line 5)

6. \$ _____

7. Credits:

A. Dover Tax withheld by employer(s)

7A. \$ _____

B. Income Tax paid to other cities (Not to exceed 1 1/2% of income taxed in that City)

7B. \$ _____

C. Payment of Declaration of Estimated Tax (or Credit Carryover)

7C. \$ _____

D. Total Credits (Add A, B, C)

7D. \$ _____

8. Balance Tax Due, If Line 6 exceeds line 7D

8. \$ _____

9. Overpayment Claimed, If Line 7D exceeds Line 6

9. \$ _____

10. CREDIT to next year estimate (if no estimate due use Line 11)

10. \$ _____

11. To be REFUNDED (if estimate due use Line 10)

11. \$ _____

12. Late Filing Fee (\$25.00 per month up to \$150.00) if past due date of tax return

12. \$ _____

13. Penalty (15%) Interest (.42% per month) if past due date of tax return.

13. \$ _____

14. Total amount due - **MUST BE PAID IN FULL WITH THIS RETURN** No taxes or refunds of less than \$10.00 shall be collected or refunded 14. \$ _____

MANDATORY DECLARATION OF ESTIMATED TAX - Taxpayers owing more than \$200.00 are required by law to be set up and pay

1. Total income subject to Dover tax \$ _____ @ 1 1/2%

1. \$ _____

2. LESS TAX TO BE WITHHELD

A. By a Dover employer

2A. \$ _____

B. By an employer in _____ (name of City)

2B. \$ _____

3. Balance estimated Dover tax

3. \$ _____

4. LESS CREDITS: A. Overpayment on Prior Year Return

4A. \$ _____

B. Other (Specify)

4B. \$ _____

Total Credits

4. \$ _____

5. Net Tax Due (line 3 less total of line 4)

5. \$ _____

6. Amount paid with this return (not less than 25% of line 5) (Make payable to City of Dover)

6. \$ _____

7. Balance of Tax

7. \$ _____

I CERTIFY THAT I HAVE EXAMINED THIS RETURN (INCLUDING ACCOMPANYING SCHEDULES AND STATEMENTS) AND TO THE BEST OF MY KNOWLEDGE, I BELIEVE IT IS TRUE, CORRECT AND COMPLETE.

☐ If this return was prepared by a Tax Practitioner, please check here if we may contact them directly with questions regarding the preparation of this return.

Signature of Person Preparing, if Other Than Taxpayer

Date

Signature of Taxpayer or Agent Required

Date

Address or Name and Address of Firm

Spouse's Signature

Date

>>>> ATTACH W-2 FORMS HERE FACING OUT <<<<

Disregard this page if entire taxable income is from salary and wages

SCHEDULE G		RENTAL INCOME - Attach Federal Schedule E or Form 8825 or complete this table.			
KIND & LOCATION OF PROPERTY	AMOUNT OF RENT	DEPRECIATION	REPAIRS	OTHER EXPENSES	NET INCOME (LOSS)
NET INCOME (OR LOSS) SCHEDULE G					PAGE 1, LINE 3A \$

NOTE: Losses for rentals located outside the City can only be used to offset profits from rental units located outside the City.

Ohio's Municipal Income Tax Reform (House Bill 95) created a uniform Net Profits Base. Returns must comply with Ohio Revised Code 718.01. Excluding Schedule C, E and F filers, taxable income shall be computed as if the taxpayer is a C corporation. Include all schedules and statements to support your income calculation. Returns which do not comply will be amended by the Tax Department or returned to the taxpayer for resubmission.

SCHEDULE H		BUSINESS INCOME (including Schedule C filers) - Attach all federal schedules and supporting statements	
FEDERAL TAXABLE INCOME BEFORE NET OPERATING LOSSES AND SPECIAL DEDUCTIONS per attached return (Form 1120, Line 28; Form 1120S, Schedule K, Line 23; Form 1120A, Line 24; Form 1065 "Analysis of Net Income (Loss)", Line 1; Form 1041; Line 17, Form 990T, Line 30)			
ADD ITEMS NOT DEDUCTIBLE under Income Tax Ordinance (per Line h, Schedule X)	1. \$		
DEDUCT ITEMS NOT TAXABLE under Income Tax Ordinance (per Line i, Schedule X)	2. \$		
ADJUSTED NET PROFIT (Line 1 plus Line 2 minus Line 3)	3. \$		
BUSINESS ALLOCATION FORMULA - Average Percentage (Schedule Y) (if applicable)	4. \$		
APPORTIONED NET PROFITS (Multiply Line 4 by Line 5) - Enter on Page 1, Line 3B	5. %		
	6. \$		

SCHEDULE X		RECONCILIATION WITH FEDERAL INCOME TAX RETURN - UNIFORM NET PROFITS BASE		
ITEMS NOT DEDUCTIBLE		ADD	DEDUCT	
a. Capital Losses (IRC 1221 or 1231)	\$		i. Capital Gains (IRC 1221 or 1231 property, except to the extent the income and gains apply to those described in IRC section 1245 or 1250)	\$
b. 5% of intangible property except that from IRC 1221 or 1231 property disposition	\$		j. Intangible Income:	
c. Taxes based on income (state, city)	\$		Interest	\$
d. Guaranteed payments or accruals to or for current or former partners or members	\$		Dividends	\$
e. Amounts for qualified self-employed retirement, health & life insurance plans for owners of non-C corporation entities	\$		Patents, copyrights, etc.	\$
f. All amounts allowed as a deduction in the computation of federal taxable income for REIT or RIC.	\$		k. Other (Explain)	\$
g. Other (Explain)	\$			\$
	\$			\$
h. Total additions (Line 2, Schedule H above)	\$		l. Total deductions (Line 3, Schedule H above)	\$

SCHEDULE Y		BUSINESS ALLOCATION FORMULA - FOR NON-RESIDENT BUSINESS ENTITIES ONLY		
		A. Located Everywhere	B. Located in Dover	C. Percentage (B/A)
STEP 1	Avg original book value of real & tangible property	\$	\$	
	Gross annual rentals multiplied by 8	\$	\$	
	Total Step 1	\$	\$	%
STEP 2	Total wages, salaries, commissions and other compensation paid to all employees	\$	\$	%
STEP 3	Gross receipts from sales and work or services performed	\$	\$	%
STEP 4	Total of percentages			%
STEP 5	Average percentage (Divide total percentages by number of percentages used) (Line 5, Schedule H above)			%

SCHEDULE Z		PARTNERS' DISTRIBUTIVE SHARE OF NET INCOME - FROM FEDERAL SCHEDULES 1065K AND 1099					
1. NAME AND MUNICIPALITY OF EACH PARTNER	2. Resident		3. Distributive Shares of Partners		4. Other Payments	5. Taxable Percentage	6. Amount Taxable
	Yes	No	Percent	Amount			
7. Totals from Schedule G and H Above			100%	\$			

NOTE: Schedule Z must be completed by all partnerships and associations filing returns. Amounts must correspond to amounts reported in Schedule G and Schedule H above.

CITY OF DOVER INCOME TAX FORM INSTRUCTIONS

NOTE: YOUR TAX RETURN WILL BE CONSIDERED INCOMPLETE IF W2'S, ALL FEDERAL SCHEDULES, OR OTHER FINANCIAL STATEMENTS, WHERE APPLICABLE, ARE NOT ATTACHED

- Line 1. **TOTAL WAGES** - List employer name, actual work location (city or township) where employed for each employer. If wages were earned in more than one work location for an employer, list each location separately. Enter amount of Dover tax withheld. Enter other city tax withheld. Enter total W-2 or 1099 wages. Use Medicare wages (Box 5) from your W-2. If you do not have Medicare wages, please see the definition of qualifying wages below or call our office for assistance.
- Line 2. **OTHER TAXABLE INCOME** - Enter other taxable income not reported elsewhere on this return. Types of income to be reported include gambling winnings, prizes and awards if related to employment; jury duty pay, etc.
- Line 3. **BUSINESS INCOME**
- (3A) **RENTAL INCOME** - Enter amount from Schedule G on Page 2 of Income Tax Form. Attach appropriate federal schedules. **LOSSES FROM RENTAL UNITS LOCATED OUTSIDE CITY CAN ONLY BE USED TO OFFSET PROFITS FROM OUTSIDE CITY LIMITS.**
- (3B) **NET PROFIT FROM BUSINESS** - Enter amount from Schedule H on Page 2 of Income Tax Form. Attach appropriate federal schedules.
- (3C) **PARTNER'S DISTRIBUTIVE SHARE OF PARTNERSHIP INCOME** - Partners who are residents of Dover must enter their distributive share of partner ship income. Subchapter "S" Corporation shareholders must enter their distributive share of "S" Corporation income. Attach Federal Schedules K-1.
- (3D) **TOTAL BUSINESS INCOME** - Total Lines 3A, 3B, and 3C. **BUSINESS OR RENTAL LOSSES MAY NOT BE USED TO OFFSET WAGES.**
- Line 4. **DEDUCTIONS**
- (4A) Enter wages earned outside Dover by part-year resident.
- (4B) Enter allowable 2106 expenses: The City allows a deduction for 2106 expenses only against income for which the tax is directly or indirectly (through pay roll withholding) paid to the City of Dover. A copy of the Form 2106 and Schedule A must be attached.
- Line 5. **TAXABLE INCOME** - Add lines 1, 2, and 3D and subtract lines 4A and 4B.
- Line 6. **DOVER CITY TAX** - Multiply Line 5 by 1½%.
- Line 7. **CREDITS**
- (7A) Enter Dover Tax withheld by employers (use total from Wage Table - see Line 1).
- (7B) Enter income tax paid to other cities (use total from Wage Table - see Line 1). Amount is not to exceed 1½% of income taxed in that city. If tax is paid directly to another city, attach copy of income tax return filed in that city.
- (7C) Enter amount paid on current declaration or the amount of credit carryover from prior year return.
- (7D) Enter total of lines 7A, 7B & 7C.
- Line 8. **BALANCE TAX DUE** - Enter amount if Line 6 exceeds line 7D. Balances of less than \$10.00 will not be collected. Line 9.
- OVERPAYMENT CLAIMED** - Enter amount if Line 7D exceeds line 6.
- Line 10. **CREDIT TO NEXT YEAR ESTIMATE** - If no estimate, use Line 11.
- Line 11. **TO BE REFUNDED** - If estimate due, use Line 10. Refunds of less than \$10.00 will not be processed.
- Line 12. **LATE FILING FEE** - \$25.00 per month up to a maximum of \$150.00 for every month past due date of tax return.
- Line 13. **PENALTY & INTEREST** - 15% of total tax due. Interest .42% of tax due for every month return is late.
- Line 14. **TOTAL AMOUNT DUE** - Must be paid in full when filing this return.

QUALIFYING WAGES - Defined as Medicare Wages less Section 125 cafeteria amounts included in Medicare wages plus amounts not included in Medicare wages solely because the employee was not employed by the employer prior to April 1, 1986 plus ordinary income amounts not included in Medicare wages arising from the sale, exchange, disposition or exercise of a stock option plus employee contributions or deferrals to 401(k) or 457 plans that are not included in Medicare wages plus supplemental unemployment compensation benefits not included in Medicare wages.

BUSINESS LOSSES MAY NOT BE USED TO OFFSET WAGES.

OPERATING LOSSES - Although Federal law permits the taxpayer to carry forward and carry back certain operating losses, such losses **MAY NOT** be carried forward or backward under the provisions of the City Income Tax Ord.

A **CREDIT** is allowed to Dover residents for the income tax paid to another municipality not to exceed Dover's 1½% charge on such wages, etc., earned in municipality where tax was paid.

CITY OF DOVER GENERAL TAX INFORMATION

WHAT IS THE TAX RATE - The Tax rate for the City of Dover Tax is 1½% of gross earnings.

Who Must File: **ANYONE RECEIVING A PRE-PRINTED FORM IS ON ACTIVE STATUS AND WILL NEED TO FILE A RETURN.**

All Residents of the City of Dover 18 years of age and older who do not have proper amount of city tax withheld from salaries, wages, commissions, and other earned income for work done or services performed or rendered from all sources of income.

Residents having rental property or are engaged in a business or profession located in or outside the City of Dover.

All Non-Residents who receive salaries, wages, commissions, and other earned income without the proper tax being withheld for work done or services performed or rendered within the City of Dover. Non-Residents having rental property or are engaged in a business or profession situated within the City of Dover.

Employers on the net profits earned from resident or non-resident corporations, unincorporated businesses, professions, or other entities derived from sales made, work done, services performed or rendered, and business or other activities conducted in Dover whether or not such corporations or unincorporated business entities have an office or place of business in the City of Dover.

WHEN TO FILE- Declarations of estimated income for the current year, payable quarterly, plus the annual return for the preceding taxable year, are due by April 15th of each year from individuals and businesses. Returns filed or postmarked after April 15 will owe a \$25.00 per month (\$150.00 maximum) late filing fee plus an additional 15% of tax due. Due dates for fiscal year taxpayers depends on the month they use for closing their accounting year.

EXTENSION OF TIME - Upon written request of the taxpayer made on or before the date for filing the return, and for good cause shown, the Tax Administrator may extend the time for filing the annual return for a period of not more than six months or not more than thirty days beyond any extension requested of or granted by the Internal Revenue Service for the filing of the Federal Income Tax return. If you wish a confirmation, a self-addressed stamped envelope must be enclosed with your request.

WHERE TO FILE - City Income Tax Department, 122 E. Third St., Dover OH 44622.

FOR MORE INFORMATION - Contact the Income Tax Department at 330-343-6299. The City's tax ordinance is available online at www.doverohio.com.

TAXABLE INCOME	NON-TAXABLE INCOME
<ul style="list-style-type: none">• Wages, Salaries, Bonuses, Stipends, Tips and other compensations, Commissions, fees and other earned income including childcare providers, housecleaning, yard work, hobby income, etc.• Sub Pay, Vacation Pay, Strike Pay, Director's fees, Income from Jury Duty, Union Steward fees.• Employee contributions to retirement plans and tax deferred annuity plans (including sec. 401K, 403b, 457b, etc.).• Net profits of business, professions, corporations, partnerships, etc., Income from partnerships, estates, or trusts.• Employee contributions to costs of fringe benefits. Income from wage continuation plans (including retirement incentive plans and severance pay).• Stock options (taxed when exercised, on the amount indicated on W-2 form).• Farm net income.• Employer paid premiums for group term life insurance over \$50,00.00 (PS58).• Compensation paid in goods or services or property usage. Taxes at fair market value.• Contributions made by or on behalf of employees to tax deferred annuity programs or stock purchase plan. Income from guaranteed annual wage contracts.• Prizes and gifts connected with employment taxed to the same extent for Federal Income Tax purposes.• Profit sharing from a non-qualified plan or if received as a bonus.• Uniform, automobile, moving and travel allowances, Reimbursements in excess of deductible expenses.• Executor Fees• Rental Income• Gambling & Lottery Winnings• Employer provided educational assistance (if taxable under Federal Internal Revenue Act).	<ul style="list-style-type: none">• Interest and dividend income, Annuity distributions. Capital gains.• Welfare benefits, Social Security benefits, State unemployment benefits, Worker's compensations, Alimony.• Active duty military pay (including National Guard active duty).• Patent and copyright income, Royalties derived from intangible income.• Proceeds of life insurance, Compensatory insurance proceeds from property damage or personal injury settlements.• Housing allowances for clergy to the extent that the allowance is used to provide a home.• Gifts not connected with employment.• Income from qualified pension plans.• Sect. 125 Cafeteria Plans.• Health & welfare benefits distributed by governmental, charitable, religious or educational organizations.

ABOVE LISTS ARE NOT ALL-INCLUSIVE. FOR ITEMS NOT LISTED, CONTACT THE INCOME TAX DEPARTMENT FOR CLARIFICATION.