

# INCOME TAX INFORMATION

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## GENERAL INFORMATION

Please contact 937-746-0556 for further information.

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## WHO MUST FILE

All residents 18 years of age and older, except as herein provided, shall, whether or not a tax is due hereon, make and file a return on or before April 18, 2017. Also, any person(s) owning residential or business property, or has business or professional income (or loss) within the city, as well as non-residents working within the city and not withheld at 1.5% tax rate. If you are retired or have no taxable income, check appropriate box, sign the return and forward to us.

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## OPERATING INCOME/LOSSES

Partnerships are reportable on this return when the partnership is located in Carlisle or when the partnership is outside Carlisle, and is not reportable to another municipality that has a tax. An individual who operates two or more sole proprietorships, rentals or farm income may offset them against each other to arrive at a total reportable net profit or loss. A net loss cannot be used to offset W-2 income or other compensation.

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## DECLARATIONS

First quarter estimated tax due is included on your Carlisle Income Tax Return. Vouchers for 2nd, 3rd and 4th quarter remittances are available on our website [www.carlisleoh.org](http://www.carlisleoh.org) and will reflect the new state mandated due dates.

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## SUPPORTING DOCUMENTS

Documentation is necessary to verify all amounts of taxable or non-taxable incomes, expenses and deductions, as applicable. Federal schedules (C, E, F), W-2's, W-2Gs, 1099's-MISC, etc. are necessary for your return to be accepted.

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## AMENDED RETURNS

An amended return is needed for any year in which an Amended Federal Return is filed or in which your Federal tax liability has changed. An amended return must be filed within ninety days of the filing of any amended Federal Return.

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## METHOD OF PAYMENT

Payment in full is required. You may pay by cash, check or money order (payable to Carlisle Income Tax Dept.) or by credit card (Visa, MasterCard and Discover accepted).

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## BUSINESS ENTITIES

Business entities that are required to file as such must use a Business Income Tax Return, obtainable from our website [www.carlisleoh.org](http://www.carlisleoh.org) or the Income Tax Department. Business entities include (but are not limited to) corporations, S-corporations, partnerships, limited liability companies, limited liability partnerships, etc.

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# INSTRUCTIONS FOR COMPLETING YOUR 2016 MUNICIPALITY OF CARLISLE TAX RETURN

INCLUDE A COPY OF YOUR FEDERAL 1040, PAGE 1

<b>HEADING</b>	Print your name, address, and Social Security number plainly or make needed corrections if already printed. If you have moved, indicate date of move, present address, 1099's-MISC and old address.
<b>LINE 1</b>	Add the totals of all W-2's (box 5, medicare wages) and (Attach all W-2's & 1099's-MISC).
<b>LINE 2</b>	Enter the total of all income, from reverse of tax form (worksheet A). Attach Federal Schedules (i.e., Schedule C, E, F or W-2Gs)
<b>LINE 2B</b>	Enter adjustment to income (include 2106 and Schedule A). Expense allowed only for 2106 expense less 2% of Schedule A.
<b>LINE 3</b>	Add lines 1 and 2. Subtract line 2B. This is the amount of income subject to tax.
<b>LINE 4</b>	Multiply the amount of line 3 by 1.50% (.015).
<b>LINE 5</b>	Credits
<b>5A</b>	Enter total Carlisle tax withheld. ( <b>EXCLUDING</b> school district income tax)
<b>5B</b>	Total estimated tax payments that you have paid and credit for prior year overpayments.
<b>5C</b>	Enter a credit for the total taxes you paid to other cities on the income you have reported on this return. DO NOT ENTER THE ACTUAL AMOUNT OF TAX YOU PAID. You must calculate your credit on the reverse of the tax form (worksheet C). If income has been prorated, credits must also be prorated.
<b>5D</b>	Add 5A through 5C.
<b>LINE 6</b>	Subtract line 5D from line 4. If line 4 is greater than line 5D, you have a balance due. <u>Payment in full is due by April 18, 2017.</u>
<b>LINE 7</b>	If line 5D is greater than line 4, you have an overpayment of tax. Indicate whether or not you prefer to credit this to 2017, or have this overpayment refunded. Allow 90 days for processing of the refund requested. No tax is due or refunded if the amount is less than \$10.01.
<b>LINE 8</b>	Late payment and/or late filing will result in the assessment of penalty and interest charges. Contact our office for appropriate rates for late filing.
<b>LINE 9</b>	Balance due. Line 6 plus line 8.
<b>LINE 10</b>	Total estimated tax due for 2017 (1.50% x Income). Mandatory if liability exceeds \$200.
<b>LINE 11</b>	Less credits for estimated tax withheld by employers, and prior year credit carried forward.
<b>LINE 12</b>	Net tax due (line 10 minus line 11).
<b>LINE 13</b>	First quarter estimated tax due (1/4 of line 12).
<b>LINE 14</b>	TOTAL DUE – line 9 plus line 13 – <u>Payment in full is due by April 18, 2017.</u> A \$25.00 late filing penalty will be applied to all returns filed after April 18 (if no tax is due).

**SIGNATURE OF TAXPAYER(S) REQUIRED**