

OR OTHER TAXABLE PERIOD BEGINNING \_\_\_\_\_ 20\_\_\_\_\_ and ENDING \_\_\_\_\_ 20\_\_\_\_\_

**READ INSTRUCTIONS**  
**Failure to File This Return by April 15th Will**  
**Result In a Minimum Penalty of \$25.00**  
 PLEASE MAKE NECESSARY CORRECTIONS

This return must be submitted by everyone who is age 18 or more and who is a resident of Wickliffe, or who conducts a business in Wickliffe, WHETHER OR NOT TAX IS DUE.

PLEASE MAKE CHECKS AND MONEY ORDERS PAYABLE TO:  
**WICKLIFFE INCOME TAX DEPT.**  
 and Mail to: P.O. BOX 125  
 WICKLIFFE, OHIO 44092-0125

Tax Office  
 Tel: 440-943-7180  
 Fax: 440-943-7119

**CALL FOR FREE ASSISTANCE IN PREPARING THIS RETURN**

**ATTENTION ACCOUNTANTS:**  
 ★ EXTENSIONS MUST BE RECEIVED IN OUR OFFICE BY APRIL 15 ★

IF YOU MOVED OR HAD ANY CHANGE IN STATUS DURING 2007 THIS BLOCK MUST BE COMPLETED.

Date Moved into Wickliffe \_\_\_\_\_

Previous Address \_\_\_\_\_

Date Moved out of Wickliffe \_\_\_\_\_

Present Address \_\_\_\_\_

If retired and no taxable income, give retirement date here \_\_\_\_/\_\_\_\_/\_\_\_\_, and sign and date at bottom of form where indicated with "X".

1. WAGES — If your only source of income is from wages, fill in shaded areas only.			A	B
			TOTAL LOCAL W-2 WAGES	CITY TAX WITHHELD
<b>W-2 COPIES MUST BE ATTACHED</b>	EMPLOYER'S NAME	CITY EMPLOYED		
1) TOTALS			\$	\$

2. PROFIT FROM ANY BUSINESS OWNED, RENTAL INCOME, GAMBLING AND LOTTERY WINNINGS - (FROM PAGE 2 LINE 23) \_\_\_\_\_ \$ \_\_\_\_\_  
 3. TAXABLE INCOME (ADD LINES 1A & 2) \_\_\_\_\_ \$ \_\_\_\_\_

4. WICKLIFFE CITY TAX (2% OF LINE 1 COLUMN A OR LINE 3 IF APPLICABLE) \_\_\_\_\_ \$ \_\_\_\_\_

5. CREDITS

A. TAX WITHHELD BY EMPLOYER (NOT TO EXCEED 2%) (FROM LINE 1 COLUMN B) \_\_\_\_\_ \$ \_\_\_\_\_

B. ESTIMATED TAX PAID WICKLIFFE \_\_\_\_\_ \$ \_\_\_\_\_

C. PRIOR YEAR OVERPAYMENTS/CREDITS \_\_\_\_\_ \$ \_\_\_\_\_

D. TOTAL CREDITS \_\_\_\_\_ \$ \_\_\_\_\_

6. **BALANCE DUE (LINE 4 LESS LINE 5d) REMITTANCE PAYABLE TO CITY OF WICKLIFFE MUST ACCOMPANY THIS RETURN** \_\_\_\_\_ \$ \_\_\_\_\_

7. OVERPAYMENT CLAIMED (IF LINE 5d EXCEEDS LINE 4, ENTER DIFFERENCE HERE) \_\_\_\_\_ \$ \_\_\_\_\_

8. ENTER AMOUNT OF LINE 7 YOU WANT CREDITED TO YOUR 2008 ESTIMATED TAX \$ \_\_\_\_\_ REFUNDED \$ \_\_\_\_\_

9. **LATE FILING PENALTY - RETURNS FILED AFTER APRIL 15th, ENTER \$25.00 FINE.** \_\_\_\_\_ \$ \_\_\_\_\_

10. ASSESSMENT 1.5% PER MONTH, EFFECTIVE THE FIRST OF EACH MONTH, ENTER TOTAL HERE \_\_\_\_\_ \$ \_\_\_\_\_

11. PENALTY 10% PER MONTH, EFFECTIVE THE FIRST OF EACH MONTH, ENTER PENALTY HERE \_\_\_\_\_ \$ \_\_\_\_\_

12. **TOTAL AMOUNT DUE - ADD LINES 6, 9, 10, 11 MUST BE PAID IN FULL FOR 2007 INCOME TAX** \_\_\_\_\_ \$ \_\_\_\_\_  
 NO TAXES OR REFUNDS OF LESS THAN \$1.00 SHALL BE COLLECTED OR REFUNDED.

**IF BALANCE DUE EXCEEDS \$80 AND/OR YOU HAVE PAID THE CITY OF WICKLIFFE AN ESTIMATED TAX FOR THE 2007 TAX YEAR, COMPLETE (LINES 13 THRU 21).**

**DECLARATION OF ESTIMATED TAX FOR 2008 OR FISCAL YEAR BEGINNING \_\_\_\_\_ ENDING \_\_\_\_\_**

13. ESTIMATED TAXABLE INCOME FOR YEAR \_\_\_\_\_ \$ \_\_\_\_\_

14. ESTIMATED TAX DUE 2% (.02) OF LINE 13 \_\_\_\_\_ \$ \_\_\_\_\_

15. LESS: WICKLIFFE TAX TO BE WITHHELD \$ \_\_\_\_\_ AND/OR PAID TO ANOTHER CITY \$ \_\_\_\_\_ \$ ( \_\_\_\_\_ )

16. BALANCE OF ESTIMATED WICKLIFFE TAX \_\_\_\_\_ \$ \_\_\_\_\_

17. CREDITS: - OVERPAYMENT CLAIMED ON PREVIOUS YEAR'S RETURN \_\_\_\_\_ \$ ( \_\_\_\_\_ )

18. ESTIMATED TAX DUE (LINE 16 LESS LINE 17) \_\_\_\_\_ \$ \_\_\_\_\_

19. AMOUNT PAID (NOT LESS THAN ¼ OF LINE 18) **MUST BE PAID FOR 2008 DECLARATION** \_\_\_\_\_ \$ \_\_\_\_\_

20. BALANCE OF ESTIMATED TAXES TO BE BILLED QUARTERLY \_\_\_\_\_ \$ \_\_\_\_\_

**21. TOTAL TAXES DUE INCLUDING ESTIMATED PAYMENT (ADD LINES 12 AND 19) . . . . .** \$ \_\_\_\_\_

I CERTIFY I HAVE EXAMINED THIS RETURN INCLUDING ACCOMPANYING SCHEDULES AND STATEMENTS AND TO THE BEST OF MY KNOWLEDGE AND BELIEVE IT IS TRUE, CORRECT AND THAT THE FIGURES USED HEREIN ARE THE SAME AS FOR FEDERAL INCOME TAX PURPOSES.

Signature of Person Preparing If Other Than Taxpayer \_\_\_\_\_ Date \_\_\_\_\_

X \_\_\_\_\_ Date \_\_\_\_\_  
 Signature of Taxpayer or Agent

Address or Name and Address of Firm or Employer \_\_\_\_\_

X \_\_\_\_\_ Date \_\_\_\_\_  
 Signature of Spouse If Joint Return

CLEVELAND, OHIO (440) 336-0601

FOLD

FOLD



DISREGARD THIS PAGE IF ENTIRE AND ONLY TAXABLE INCOME IS FROM SALARIES AND WAGES

WICKLIFFE BUSINESS INCOME TAX RETURN

Business Name Federal Identification No. Business Address Nature of Business

RETURNS WILL NOT BE ACCEPTED WITHOUT COPIES OF FEDERAL SCHEDULES C AND E, FORMS 1120, 1120S AND 1065 WHEN APPLICABLE.

SCHEDULE C SCHEDULE C, FORM 1120 OR 1120S PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION

1. Net profit or loss per Federal Income Tax Return (Losses Enter -0-)

SCHEDULE G Income from Rents - Attach Federal Schedule E. Table with columns: KIND & LOCATION OF PROPERTY, AMOUNT OF RENT, DEPRECIATION, REPAIRS, OTHER EXPENSES, NET INCOME (OR LOSS)

NET INCOME SCHEDULE G (Losses Enter -0-)

SCHEDULE H All Other Taxable Income

INCOME FROM PARTNERSHIPS, ESTATES & TRUSTS: FEES, TIPS, COMMISSIONS, GAMBLING AND LOTTERY WINNINGS AND MISCELLANEOUS RECEIVED FROM FOR (DESCRIBE) AMOUNT

TOTAL INCOME SCHEDULE H

SCHEDULE X RECONCILIATION WITH FEDERAL INCOME TAX RETURN (NOT FOR INDIVIDUAL NON-BUSINESS USE)

Table with columns: ITEMS NOT DEDUCTIBLE (ADD), ITEMS NOT TAXABLE (DEDUCT). Rows include Capital Losses, Expenses, City or State income taxes, Net operating loss deduction, Payments to partners, Sick pay, Contributions, Other expenses, Net gain from sale, income from Patents and Copyrights, Other income exempt from Wickliffe Tax.

SCHEDULE Y BUSINESS ALLOCATION FORMULA (Non-Resident Business Entities Only)

Table with columns: a. LOCATED EVERYWHERE, b. LOCATED IN WICKLIFFE, c. PERCENTAGE (b ÷ a). Rows include STEP 1 (AVG. ORIGINAL COST OF REAL & TANG. PERSONAL PROPERTY), STEP 2 (GROSS RECEIPTS FROM SALES MADE AND/OR WORK OR SERVICES PERFORMED), STEP 3 (WAGES, SALARIES, AND OTHER COMPENSATION PAID), STEP 4 (TOTAL PERCENTAGES), STEP 5 (AVERAGE PERCENTAGE).

Summary table with rows: 20. TOTALS FROM SCHEDULES C, G & H ABOVE; 21. A. ITEMS NOT DEDUCTIBLE (From Line J, Schedule X Above), B. ITEMS NOT TAXABLE (From Line N, Schedule X Above), C. ENTER EXCESS OF LINE 21A or 21B; 22. A. ADJUSTED NET INCOME (Line 20 plus or minus Line 21C) IF SCHEDULE X IS USED, B. AMOUNT ALLOCABLE TO WICKLIFFE IF SCHEDULE Y IS USED, C. LESS ALLOCABLE NET LOSS PER PREVIOUS WICKLIFFE INCOME TAX RETURNS; 23. AMOUNT SUBJECT TO MUNICIPAL INCOME TAX (Carry to Page 1 Line 2)

SCHEDULE Z Partners' Distributive Shares of Net Income - From Federal Schedules 1065K and 1099

Table with columns: 1. NAME OF EACH PARTNER, 2. ADDRESS, 3. Distributive Shares of Partners (Percent, Amount), 4. Other Payments, 5. Taxable Percentage, 6. Amount Taxable. Row 3 shows 100% and \$.

# INSTRUCTIONS FOR PREPARING INDIVIDUAL INCOME TAX RETURNS

## SEE OTHER SIDE FOR INSTRUCTIONS FOR PREPARING BUSINESS INCOME TAX RETURNS

### GENERAL INSTRUCTIONS

**WHO MUST FILE:** Every resident and ALL postal workers, 18 years or older, with earned income or net profit from any source whatsoever shall make and file a return. All such earnings wherever earned are considered taxable. The location of the places from which payment is made or where payment is received is immaterial. Every business entity (individual, proprietorship, etc.) whether a resident or non-resident who conducts a business in this municipality must file a return and pay tax on the net profit.

**PERSONS UNDER EIGHTEEN (18) YEARS OF AGE** are not subject to the tax. If the tax was withheld for Wickliffe from their wages, a refund should be requested. Proof of age required.

**INCOME TAXED BY CITIES:** You must report all your income regardless of the income's origin or characteristics including: wages, salaries, commissions, other compensation including fees, sick pay, bonuses, tips, rents, profits from businesses including professional associations and partnerships, royalties, employer supplemental unemployment benefits (subpay), wage continuation plans, cafeteria plans, contest prizes and awards, gambling and lottery winnings, dismissal or severance pay, incentive payments, property in lieu of cash, depreciation recapture and other compensation earned, received or accrued. Your contribution to retirement plans, annuities and all other deferred compensation plans are taxed by cities.

**RENTAL INCOME:** You must attach Federal Schedule E, Rental Income For Property Owned & Rented in Wickliffe

**INCOME NOT TAXABLE** includes dividends, interest, military pay and allowances, insurance proceeds, pensions, annuities, alimony, social security, medicare, poor relief, unemployment insurance benefits, gifts, inheritances, scholarships, involuntary conversions and royalties. The income of religious, fraternal, charitable or other non-profit associations are exempt from the tax if exempt from real estate tax or exempt by enumeration in section 718.01 of the Ohio Revised Code or section 501(a) of the Internal Revenue Code.

★ **Filing Deadline is on or before April 15, 2008** ★

**EXTENSIONS OF TIME TO FILE** for good cause may be granted by the Administrator. Make written request on or before April 15th, stating reason. Will accept copy of Federal Extension.

**ROUNDING OFF TO WHOLE DOLLARS** is permitted. Eliminate any amount less than fifty cents and increase any amount from fifty cents through ninety-nine cents to the next higher dollar.

**PENALTIES AND INTEREST** are imposed for failure to file a return or pay the tax due.

**EXEMPTIONS AND ITEMIZED DEDUCTIONS** as available on individual federal income tax returns are not allowed. The municipal income tax is based on gross earnings.

**FULL CREDIT FOR MUNICIPAL TAX** withheld or paid to other communities is given and you are not double taxed. Credit cannot exceed the current rate of this community.

### SPECIFIC INSTRUCTIONS

**HEADING** - Print your name, address and social security number plainly, or make needed corrections if already imprinted. If you choose to file a joint return with your spouse, add their complete name and social security number.

**LINE 1** - List your W-2 wages. Each line represents the taxable wages you received from each employer. If you are deducting 2106 expenses you must attach a copy of Federal Form 2106 or 2106 EZ and a copy of your Federal Schedule A, or the deduction will not be allowed. **For municipal income tax purposes, the deduction is limited to unreimbursed employee expenses less 2% of Federal Adjusted Gross Income (AGI).**

**LINE 2** - Is the total of other income subject to tax brought forward from page 2, line 23.

**LINE 3** - Total of lines 1 and 2.

**LINE 4** - Two percent of line 3 (multiply by .02).

**LINE 5(a)** - Enter all municipal income tax withheld by your employers as shown in line 1. This must not exceed 2%. Note: If wages are reduced by 2106 expenses, use net amount for this calculation.

**LINE 5(b)** - Enter estimated payments made to Wickliffe for this taxable year.

**LINE 5(c)** - Enter credit from prior year (overpayment you indicated on the prior return to be credited against this year's tax).

**LINE 5 (d)** - Is the total of Lines 5(a), 5(b) and 5(c).

**LINE 6** - If line 4 is greater than Line 5(d) the difference should be entered here. Remittance in the amount must accompany the return when filed. If this amount is less than \$1.00, you do not have to pay.

**LINE 7** - If line 5(d) is greater than Line 4 the difference should be entered here.

**LINE 8** - This amount will be transferred as a credit towards next year's tax unless you request a refund. Refunds of less than \$1.00 are not made per the income tax ordinance.

**LINE 9** - Penalty for failure to file timely, whether or not tax is due, is \$25.00

**LINE 10** - All taxes remaining unpaid after they become due shall bear interest at the rate of one and a half percent (1.5%) per month.

**LINE 11** - All taxes remaining unpaid after they become due shall have 10% penalty per month.

**LINE 12** - Total tax due. Add lines 6, 9, 10 and 11. Pay in full.

### FOR ESTIMATE FILING ONLY

**LINE 21** - Add lines 12 and 19.

**IF YOU WORK IN EUCLID ONLY 2% OF YOUR LOCAL WAGES ARE TO BE USED FOR THE "CITY TAX WITHHELD". NO REFUNDS WILL BE GIVEN - - EXCESS MONIES REMAIN WITHIN THE WITHHOLDING MUNICIPALITY.**

## INSTRUCTIONS FOR PREPARING BUSINESS INCOME TAX RETURNS

**SCHEDULE C** All business entities must complete this schedule. If you had more than one business, a separate schedule C must be completed for each business. An individual taxpayer engaged in two or more taxable business activities in a single municipality may include them in the same return. The net loss of one may be used to offset net profit of another. The net loss from a business activity may not be used to offset earned income such as salaries and wages.

If line 26 from Federal Schedule C is greater than what was reported for withholding purposes, furnish an explanation.

Rent expense on line 20 from Federal Schedule C will not be allowed unless name(s) of landlord(s) are furnished.

If line 27b exceeds 10% of line 28 from Federal Schedule C, separate itemization is required.

**SCHEDULE G** When the gross monthly rental of any and all real properties aggregates in excess of \$125.00 per month, the owner is considered engaged in a business activity and the net income shall be subject to the tax. If aggregate gross rentals are less than \$125.00 per month, do not complete this section. Information on this schedule must correspond to schedule E which must be attached as filed with the Internal Revenue

Service, using the same method of depreciation. Attach a schedule if you need more space. Rental losses may not be used to offset earned income such as salaries and wages.

**SCHEDULE H** This schedule is used to list all other taxable income not reported elsewhere on this return. Types of income to be reported here are: partnership, estates, trusts, fees, tips, prizes, awards, commissions, gambling and lottery winnings, supplemental unemployment benefits, property in lieu of cash, excess business expense reimbursement, refunds of local taxes to business entities if deducted in a prior year, taxable income from all other sources.

**SCHEDULE X** is used for the purpose of making adjustments when total income (line 2) includes income not taxable and/or items not deductible for city purposes. Intangible income (i.e., **INTEREST, DIVIDENDS** or **ROYALTIES**) will **NOT** be allowable deductions on Schedule X, Resolution #1988-27.

**Loss Carried Forward** If a loss carried forward is applicable, place that amount on this line. No portion of a net operating loss shall be carried back against net profits of any prior year.

**TOTAL FROM LINE 23** Enter on page 1, Line 2. If amount is negative place a **zero** on line 2.

**PLEASE NOTE:  
RETURNS WILL NOT BE PROCESSED  
UNLESS ALL APPROPRIATE FEDERAL SCHEDULES ARE ATTACHED.**

