File with
INCOME TAX DEPARTMENT
126 WEST 6th ST.
EAST LIVERPOOL, OH 43920
330-385-5437

Make Checks and Money Orders Payable to
City of East Liverpool - Income Tax

2012 EAST LIVERPOOL INCOME TAX RETURN

Filing Required Even If No Tax Is Due

Fiscal Period _____ to _____

* CALENDAR YEAR TAXPAYERS FILE ON OR BEFORE APRIL 15, 2013
* FISCAL AND PARTIAL YEARS FILE WITHIN 105 DAYS OF end of period
* FILING EXTENSION REQUESTS MUST BE RECEIVED BY NORMAL FILING DUE DATE

(TAX OFFICE USE ONLY)

AUDIT	AUDIT

PF _____
D _____
P & I _____
Check _____
Cash _____
Refund requested _____

RESIDENT ☐ NON-RESIDENT ☐ PART YEAR RESIDENT ☐
MOVED INTO EAST LIVERPOOL ON _____ OR MOVED OUT OF EAST LIVERPOOL ON _____

NAME (or BUSINESS NAME)

SPOUSE NAME (if joint return)

ADDRESS

CITY

STATE, ZIP CODE

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

Soc. Sec. No. (Taxpayer) _____
Soc. Sec. No. (Spouse) _____
Fed. I.D. No. _____
Phone No. _____

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

Taxpayer	Spouse	
☐	☐	Retired - with only non-taxable income - Date Retired _____
☐	☐	Only income was from a non-taxable source - List Source _____
☐	☐	Under Age 18 - Birthdate _____ (VERIFICATION OF AGE REQUIRED FOR REFUND)
☐	☐	Active Duty Military
☐	☐	Deceased - Date _____

1. Wages, Salaries, Tips and other employee compensation (ATTACH ALL W-2'S) XXXXXXXXXXXXXXXXX		$
2. Other Income from Line 22 on reverse side of this form (see instructions)		
3. Total Incomes (Total of Lines 1 and 2)		
4a. Items not deductible (Line G 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 XXXXXXXXXXXXXXXX		
5a. Adjusted Net Income (Line 3 plus or minus 4c)		
b. Amount allocable to EAST LIVERPOOL (If Schedule Y is used _____% of Line 5a)		
6. Amount subject to EAST LIVERPOOL Income Tax (Line 3, 5a, or 5b)		
7. EAST LIVERPOOL TAX - Multiply Line 6 by 1.5% (.015)		$
8. Credits (a) EAST LIVERPOOL Tax Withheld by employer(s) from Line 1	$	
(b) Payments on Current Declaration (or Credit)	$	
NO CREDIT GIVEN FOR TAXES PAID TO ANOTHER MUNICIPALITY		
(x) Total Credits Allowable		
9a. Balance of Tax Due (Line 7 less Line 8X)		$
b. Late File Penalty ($25.00) Interest (1/2% / mo)		$
10. TAX DUE (Pay In Full with this return if $1.00 or more)		$
11. Overpayment Claimed ☐ Refund - (No Refunds Under $1.00) ☐ Credit To Next Year Declaration (No Credit under $1.00)		$

ATTACH ALL W-2 COPIES HERE

DECLARATION OF ESTIMATED TAX FOR YEAR 20_____

This section MUST BE COMPLETED

12. Total estimated income subject to tax $_____ Multiply by tax rate .015 (1.5%) for gross tax	$
13. Less any CITY TAX to be withheld	$
14. Balance of EAST LIVERPOOL 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 25 percent of line 16)	$
GRAND TOTAL Total of TAX (line 10) and ESTIMATE PAYMENT (line 17) ..... PAY THIS AMOUNT	$

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 Taxpayer or Agent _____ Date _____

Signature of Person Preparing if Other Than Taxpayer _____ 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 EAST LIVERPOOL THROUGHOUT THE YEAR

18. NET PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION ..... **(If Loss enter "0")** ..... $

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** **(If Loss, enter "0")** $

SCHEDULE G – ORDINARY INCOME

ATTACH COPY OF FEDERAL FORM 4797

20. **TOTAL ORDINARY INCOME** **(If Loss, enter "0")** $

SCHEDULE H – OTHER INCOME NOT INCLUDED IN SCHEDULES C 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** **(If Loss, enter "0")** $

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 ..... $		l. 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 East Liverpool Tax (provide explanation)	
f. Other not deductible (provide explanation)			
g. Total Additions (enter on Line 4a) ..... $		q. Total Deductions (enter on Line 4b)	$

SCHEDULE Y – BUSINESS APPORTIONMENT FORMULA

	a. Located Everywhere	b. Located in EAST LIVERPOOL	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	$		xxxxxxxxx	