

Village of Lakeview  
106 E Spring St  
St. Marys, Ohio  
Phone: 419-300-3198  
Fax: 419-394-3304

Village of Lakeview  
**INCOME TAX RETURN**  
FILING REQUIRED EVEN IF NO TAX IS DUE APRIL 15, 2019

**2018**

**MUST FILE BY APRIL 15, 2019**

Residency Status (Check one)

Resident \_\_\_\_\_ Non Resident \_\_\_\_\_

Part Year Resident \_\_\_\_\_

Date Moved In \_\_\_\_\_ Moved out \_\_\_\_\_

Phone Number \_\_\_\_\_

Social Security # \_\_\_\_\_

Social Security # \_\_\_\_\_

Federal ID # \_\_\_\_\_

Date Business Started \_\_\_\_\_

TAXPAYER NAME AND ADDRESS

**Required docs NOT attached will be considered late. Late filing fees may apply.**

**A** I am not required to complete Section B of this tax return because: (see instructions for nontaxable income)

☐ Retirement Income Only

☐ Under 18 years of age, list date of birth \_\_\_\_\_

☐ Total/Permanent Disability

☐ No Income: State how supported: \_\_\_\_\_

1. W2 wages from section B (column 1c total located on the back) ..... 1. \_\_\_\_\_
2. Other Taxable Income (Worksheet 1 on back, Cannot use losses to reduce W2 income) ..... 2. \_\_\_\_\_
3. Total Taxable Income (Line 1 plus Line 2) ..... 3. \_\_\_\_\_
4. Village of Lakeview Income Tax 1.50% of line 3 ..... 4. \_\_\_\_\_
5. Credits .....
  - (a) Lakeview Tax Withheld (Column 1a on back) ..... a. \_\_\_\_\_
  - (b) Other City Tax Withheld (Column 1b on back, cannot exceed 1%) ..... b. \_\_\_\_\_
  - (c) Estimated tax paid ..... c. \_\_\_\_\_
  - (d) Credit from prior years ..... d. \_\_\_\_\_
  - (e) TOTAL CREDITS ..... 5e. \_\_\_\_\_
6. TAX DUE (Line 4 minus Line 5e) ..... 6. \_\_\_\_\_
7. Penalty, Interest & Late Filing Fee .....
  - (a) Penalty – 15% if past April 15 ..... a. \_\_\_\_\_
  - (b) Interest – 0.50% per month if past April 15 ..... b. \_\_\_\_\_
  - (c) Late Filing Fee – \$25.00 per month up to \$150.00 if past April 15 ..... c. \_\_\_\_\_
  - (d) TOTAL PENALTY, INTEREST, & LATE FILING FEE ..... 7d. \_\_\_\_\_
8. **TOTAL AMOUNT DUE** (Line 6 plus line 7d, Make check payable to Village of Lakeview) ..... 8. \_\_\_\_\_
9. Overpayment \_\_\_\_\_ ☐ Refund ☐ Credit to next year declaration

**DECLARATION OF ESTIMATED TAX FOR 2019**

10. Total estimated tax for 2019 ..... 10. \_\_\_\_\_
11. Less Credits (Including prior year credit from line 9 above) ..... 11. \_\_\_\_\_
12. Net Taxes Owed ..... 12. \_\_\_\_\_
13. Amount paid with this declaration (22.5% of line 12) ..... 13. \_\_\_\_\_

The undersigned declares that this return (and accompanying schedules) is true, correct and complete for the taxable period stated. If this return was prepared by a tax professional, may we contact them directly? ☐ Yes ☐ No

Signature \_\_\_\_\_ Date \_\_\_\_\_

Tax Preparer \_\_\_\_\_ Date \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_

Telephone Number \_\_\_\_\_

**TAX OFFICE USE ONLY**

☐ Copy to taxpayer

☐ Cash

☐ Credit Card

☐ Check

☐ No Payment

Amount: \_\_\_\_\_



## 1. REQUIRED ATTACHMENTS: ALL W-2's, PAGES 1 &amp; 2 FEDERAL 1040, SCHEDULE 1 DOCUMENTATION IF APPLICABLE

Employer's Name	Locality Name Box 20	Lakeview Tax Withheld	Other City Tax Withheld Cannot Exceed 1.00%	Medicare Wages Box 5 of W2
<b>TOTAL</b>		1a.	1b.	1c.

**Worksheet 1 – Income other than wages and allowable employee business expense**

Use this worksheet ONLY to report any income that is not reported on a W2. If you do not see your income listed here use the "Misc" entry. If you are unsure if the income is taxable, call the tax department for clarification.

Schedule C line 31 or allocation from Worksheet 2 ..... \$ \_\_\_\_\_  
 Schedule E Line 22 ..... \_\_\_\_\_  
 Schedule F ..... \_\_\_\_\_  
 Schedule K1 ..... \_\_\_\_\_  
 Form 4835 Line 32 ..... \_\_\_\_\_  
 Form 1099MISC (Do not report refunds, dividends, interest or retirement distributions).... \_\_\_\_\_  
 Misc ..... \_\_\_\_\_  
 Form 2106 ..... ( \_\_\_\_\_ )  
 TOTAL: Carry to line 2 page 1 ..... \$ \_\_\_\_\_

**Worksheet 2- Schedule C**

Small business ventures reported on Schedule C to the IRS are taxable to the village. This worksheet will assist in making the determination of where your small business is taxable. This worksheet can be used if you did not claim business use of your home and if you do not have any other property expenses such as rent and utilities. If you do have property related expenses or if you have employees, go to our website and download Schedule Y.

Product or service provided: \_\_\_\_\_ Date began: \_\_\_\_\_

Is all of your work performed at your home site? \_\_\_\_\_ If yes, record your net income or loss on worksheet 1 and proceed on. If your answer is no, continue with this worksheet.

Work must be performed inside Lakeview to be taxable to the village. Organize your work and determine how much you were paid for the jobs done inside Lakeview and list them here.

City	Amount received before expenses	Total gross receipts from Schedule C	%	Net Profit or Loss from Schedule C	Taxable
		÷	=	x	=
		÷	=	x	=
		÷	=	x	=

**RESIDENTS:** Record 100% of line 31 of Schedule C on worksheet 1. Attach worksheet 1, Schedule C, and copies of the other cities returns for tax credit. List this tax credit on line 5b.

**NONRESIDENTS:** Use the amount shown to be taxable to Lakeview. Do not take credit for taxes paid to other cities.





Village of Lakeview  
Department of Taxation  
106 E Spring St.  
St. Marys, Ohio 45885

Telephone: 419-300-3198  
Website: [www.cityofstmarys.net](http://www.cityofstmarys.net)  
Email: [tax@cityofstmarys.net](mailto:tax@cityofstmarys.net)

#### REQUIREMENT FOR FILING TAX RETURN

- PAGES 1 & 2 OF FEDERAL 1040 MUST BE ATTACHED
- ALL W2S MUST BE ATTACHED
- FEDERAL SCHEDULE 1 IF APPLICABLE
- ALL FEDERAL SCHEDULES IF APPLICABLE
- LOCAL RETURN MUST BE SIGNED
- REFUND OR TAX DUE OF \$10.00 OR LESS IS NOT PAYABLE

#### PENALTY, INTEREST & LATE FILING FEES

- ONE TIME PENALTY FEE OF 15% OF TAX DUE IF AFTER APRIL 15
- 0.50% INTEREST PER MONTH UNTIL TAX IS PAID OFF
- LATE FILING OF \$25.00 PER MONTH OR PARTIAL MONTH UP TO \$150.00

---

## FILING INSTRUCTIONS

---

#### WHO MUST FILE

All residents, 18 years of age and older, regardless of taxable income  
All businesses doing business inside the municipality.

- **FILING DATE:** Your return must be filed by April 15<sup>th</sup>.
- **REMITTANCE:** Make your remittance payable to the Village of Lakeview (No payment is due if \$10.00 or less.)
- **EXTENSIONS MUST BE ATTACHED TO YOUR RETURN WHEN FILED. 90% of estimated tax liability, or 100% of the previous year, must be paid by April 15, 2019 to avoid penalty. INTEREST IS ALWAYS CHARGED.**
- **ASSISTANCE:** For assistance, please call (419) 300-3198.
- **WEBSITE:** [www.cityofstmarys.net](http://www.cityofstmarys.net)

**IF YOU MOVED DURING THE YEAR:** Please provide your current address, your previous address, and the date that you moved, including the month and year. If you need any assistance, please contact our office.

**DUE DATE: April 15, 2019**

**NAME AND ADDRESS:** Please make any changes necessary to correct our records. If your return is not preprinted, provide your name and current address.

**YEAR:** The tax year is the same year that appears on your W2 forms.

**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 files.

**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 is for individuals with taxable income located on the back. Total each column in boxes 1a, 1b and 1c.

**EMPLOYER'S NAME:** Name of employer as shown on your W2.

**CITY WHERE EMPLOYED:** Name of the city that tax was withheld for as shown on your W2.

**RESIDENT TAX WITHHELD:** Tax withheld for the city where you live. **Do not include school tax.**

**OTHER CITY TAX WITHHELD:** Tax withheld for the city where you worked. This credit cannot exceed 1% of taxable wages paid to another city. This money will not be sent to your city of residence. Do not include tax that is shown on your W2 that you expect to be refunded.

**MEDICARE WAGES:** Taxable wages as shown on your W2. Generally, this is shown in Box 5 (Medicare wage 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 base.

INSTRUCTIONS CONTINUE ON REVERSE



---

## FILING INSTRUCTIONS (continued)

---

- LINE 1:** Enter total from column 1c located on back
- LINE 2:** Enter total from Worksheet 1 on back. 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 1099Misc, or filed form 2106 with the IRS. See worksheet 1 for further instruction. **Cannot use business or rental losses to reduce W2 income.**
- LINE 3:** Add lines 1 and 2.
- LINE 4:** Line 3 multiplied by 1.5%.
- LINE 5(a):** Amount from line 1a.
- LINE 5(b):** Amount from line 1b, credit cannot exceed 1% of taxable wages paid to another city.
- LINE 5(c):** Amount of estimated payments for 2018.
- LINE 5(d):** Prior year credit/overpayment from 2017.
- LINE 5(e):** Add lines 5a through 5d.
- LINE 6:** Subtract line 5e from line 4.
- LINE 7(a):** Penalty is a flat rate of 15% on all payments made after April 15<sup>th</sup>.
- LINE 7(b):** Interest is 0.50% per month on all payments made after April 15<sup>th</sup>.
- LINE 7(c):** The late filing fee is \$25.00 per month or partial month up to \$150.00
- LINE 7(d):** Add lines 7a through 7c.
- LINE 8:** Add lines 6 and 7d. This is your total amount due.
- LINE 9:** 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 2019 unless you owe unpaid taxes from previous years.

### DECLARATION OF ESTIMATED TAX

- Lines 10 through 13.
- This section is to be completed only if you expect to owe city tax for the tax year 2019. **THIS IS NOT A PAYMENT PLAN FOR YOUR 2018 TAX LIABILITY.**
- 22.5% of the amount shown to be due on line 13 is to be paid each quarter, or every three months, the first payment being due by April 15. Use the enclosed vouchers when remitting your payment.

### SIGN AND DATE YOUR RETURN

- Make your check payable to the municipality for which you are filing.

### PAYMENTS

- Payments can be made in our office using cash, check, money order or credit card. This office does not accept payments over the phone. A night drop box is located just inside our front door. You can mail your payments to our office. **CREDIT CARD PAYMENTS** can be made by going to our website at [www.cityofstmarys.net](http://www.cityofstmarys.net) and clicking on **MAKE AN INCOME TAX PAYMENT**. Fees apply. If you pay online you must still deliver your tax papers to our office.