



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

Telephone: 419-300-3198
Website: www.cityofstmarys.net
Email: 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 15th.
- **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% or 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

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.

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 15th.
- LINE 7(b):** Interest is 0.50% per month on all payments made after April 15th.
- 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 and clicking on MAKE AN INCOME TAX PAYMENT. Fees apply. If you pay online you must still deliver your tax papers to our office.