

## INDIVIDUAL GENERAL INSTRUCTIONS

### WHO MUST FILE

- All residents of the Village of Greenwich, 18 years of age or older, are required to file.
- A non-resident having income in the Village of Greenwich from which city income tax has not been withheld and/or who is engaged in a business or profession in Greenwich or owns rental property located in Greenwich.
- All companies located in or doing business in Greenwich.

### WHEN AND WHERE TO FILE

By April 18.

Mail completed return with all W-2s, 1099 misc. forms, and federal schedules applicable to:

**GREENWICH VILLAGE INCOME TAX**  
45 MAIN STREET, GREENWICH, OHIO 44837  
419-752-2441

### FILING EXTENSIONS

Send a copy of your federal extension by April 18, and we will grant an extension of time not to exceed 6 weeks beyond the time granted by the IRS. If we do not receive a copy of the extension you will be considered delinquent and charged penalty and interest as shown on the return. Extensions will not be granted, if your account is in any way delinquent.

### NET LOSSES

If a net loss has been incurred for the tax year a return must still be filed. Loss carry forwards are permitted.

### REFUNDS

If any taxpayer has paid more tax than the Village is entitled to, a refund of the overpayment will be made, provided a proper claim for refund is filed. The net loss from an unincorporated business may not be used to offset salaries, wages, commissions and other compensation. Amount under \$10.00 will not be refunded within 3 years after the tax was paid or due.

### MISCELLANEOUS

1. Payments to the Village of under \$10.00 do not have to be paid.
2. Double check your credit on line 5 of the return by calling 419-752-2441.
3. Contributions to 401Ks, IRAs or other deferred plans are not deductible.
4. SUB pay is village taxable.

### EXEMPT INCOME (non inclusive)

Unemployment Compensation (not including SUB pay).  
Social Security  
Payouts from pensions  
Military Pay (proof of military is required)  
Alimony & Child Support  
Interest  
Dividends  
Railroad Retirement  
Disability  
Sick Pay

### EXEMPTION FOR TAXPAYERS

If your income is solely from a non-taxable source, please fill out worksheet C, sign, date, and mail the return.

## INSTRUCTIONS FOR INCOME TAX RETURN

Married couples should file jointly. (Whether or not you do so for your Federal or State Returns)

Enter name and address and social security number(s) or Federal ID No.

Taxpayer status - indicate how you are filing by marking one of the boxes.

Residency - indicate if you live in the Village of Greenwich; also if you moved into or out of the village during the year.

<b>Line 1</b>	Total wages (include sub pay, sick pay & deferred income) (From Worksheet A)	<b>Use Box 5 or Largest Wage Amount on W2</b>
<b>Line 2</b>	Other taxable income (From Worksheet B)	
<b>Line 3</b>	Total Lines 1 & 2 - Losses on Line 2 - cannot offset losses on Line 1	
<b>Line 4</b>	Greenwich Income Tax 1%	
<b>Line 5</b>	Estimated tax payments made to Greenwich	
<b>Line 6</b>	Taxes withheld and paid to Greenwich ( <b>DO NOT INCLUDE SCHOOL TAX SD 3905</b> )	
<b>Line 7</b>	Overpayment from prior years	
<b>Line 8</b>	Taxes withheld and paid to other localities <b>maximum credit 1.00%</b>	
<b>Line 9</b>	Total credits add lines 5 through 8	
<b>Line 10</b>	Amount overpaid	
<b>Line 11</b>	Amount of Line 10 credited to next year estimate	
<b>Line 12</b>	Amount to be refunded (\$10.00 or greater)	
<b>Line 13</b>	Amount of tax owed	
<b>Line 14</b>	Late File/Pay Penalties \$25.00 per month, maximum \$150.00, 5% per annum and additional 15% on any unpaid balance.	

### DECLARATION OF ESTIMATE

(Line 16 - 20) self-explanatory

**Line 21** Total amount due (add lines 13 and 14)

**NOTICE  
TAX CREDIT  
CHANGE**

**WORKSHEET C - EXEMPTION (Check correct boxes and return signed form)**

**SIGN FORM AND ATTACH ALL W2S, 1099 MISC AND FEDERAL SCHEDULES**