

Village of Hamler
P.O. Box 325
Hamler, OH 43524
419-274-7651

Instructions for Completing Annual Returns

HAMLER VILLAGE TAX IS DUE APRIL 15TH OR THE SAME DATE AS
FEDERAL RETURNS ARE DUE

GENERAL INSTRUCTIONS:

1. Joint returns may be filed by married persons only.
2. All residents or persons domiciled in the Village over 17 years of age are required to file an annual return regardless of whether any tax is due.
3. Domiciled is defined as the legal residence of the taxpayer. Taxpayers may only have one legal residence at a time. Persons temporarily out of the community do not lose their residence status if they plan to return, if they file tax returns, vote or use the address to receive their mail.
4. Retired persons receiving only pensions, interest income or other types of exempted income need only check off that they are retired and return the signed form to the Administrator by April 15th of each year to maintain their exempt status.
5. All earned income must be reported such as wages, salaries, compensation for services, lotteries or gambling, income from businesses or professions, rental income or farm income. Use Medicare Wages (Box 5) as your gross income. The tax is on the gross income before any deductions for taxes, deferred income, or contributions to a 401k plan.
6. Notify the tax office immediately of changes of address, as failure to receive a form is no excuse for not filing a return as required.
7. Payment of any tax due along with the first quarter of the current year estimate must be made when filing the return. Checks must be made payable to the Village of Hamler Income Tax.
8. Penalties and Interest will be assessed if the return is filed after the due date or if it is less than the required tax due or if estimate payments are not paid by January 30th of the year following the end of the tax year.

SPECIFIC INSTRUCTIONS:

Attach copy of W-2's and a copy of each 1099 used to calculate taxable income. Attach a list if more space is needed.

- Line 1. Gross Compensation (Total of Column 4, Section A)
- Line 2. Net Profit from Rentals – (Attach Federal Form E) (Net Losses Cannot be Deducted)
- Line 3. Net Profit from Business (Attach Federal Forms C, F or 2106) (Net Losses Cannot be Deducted)
- Line 4. Enter income from Partnerships (Attach Federal Form E and attach complete copy of Federal form 1065 if business is located in the Village of Hamler or a copy of Schedule K for residents share of income for income earned outside of Hamler. Partnerships within Hamler must file as entity.
- Line 5. Total Hamler taxable income (Total Lines 1, 2, 3 and 4)
- Line 6. Multiply line 5 by tax rate (.01) Enter tax due.
- Line 7. Credits:
- A. Enter Tax Withheld for Hamler only.
 - B. Enter Estimated Tax Paid to Hamler.
 - C. Enter Credit from Previous Year.
 - D. Enter Total Credits (A+ B+C)
- Line 8. Balance of Tax Due (Line 6 – Line 7) (Make Check to Village of Hamler Income Tax)
- Line 9. If your credits (Line 7) are larger than your tax due (Line 6) enter overpayment here.
- Line 10. Mark with an X to indicate whether overpayment is to be refunded or credited towards next year.

NOTE: No taxes or refunds of \$10.00 or less shall be collected or refunded.