

MAKE CHECK PAYABLE TO:

CITY OF NORWALK INCOME TAX
38 WHITTLESEY AVE, P.O. BOX 440
NORWALK, OH 44857-0440
Ph. (419) 663-6720 Fax (419) 663-6795
MON-FRI 8:00-4:30

NORWALK CITY INCOME TAX RETURN
FOR THE CALENDAR YEAR 2008

Fiscal Period \_\_\_\_\_ to \_\_\_\_\_
DUE ON OR BEFORE: APRIL 15, 2009

IF NAME OR ADDRESS IS INCORRECT MAKE NECESSARY CHANGES FISCAL DUE WITHIN 120 DAYS OF END OF TAX PERIOD.
(LIST BOTH NAMES & SOCIAL SECURITY NUMBERS IF FILING A JOINT RETURN)

FOR OFFICE USE ONLY
DATE REC'D INITIALS
CASH CK MO CHG DB OFC MAIL
TAX PAID DECLARATION TOTAL PAYMENT
Enter number and expiration date fully and accurately

Are you or the business entity a resident Yes No

Moved INTO Norwalk on \_\_\_\_\_

Moved OUT of Norwalk on \_\_\_\_\_

PRESENT ADDRESS \_\_\_\_\_

ARE YOU REQUIRED TO FILE A FEDERAL TAX RETURN?

Yes (Must attach a copy OR complete and attach a Norwalk Alternate 1040 Form)
No

No. EXP.

I married in 2008 and am now filing a joint return with my spouse whose name and social security number is \_\_\_\_\_

I am filing separately for 2008 and previously had filed with \_\_\_\_\_
social security number \_\_\_\_\_

BUSINESS FED. I.D. No. SOCIAL SECURITY No.

SPOUSE SS#

PHONE

Table with 5 columns: EMPLOYER'S NAME, LOCATION, NORWALK TAX WITHHELD EXCLUDE SCHOOL DISTRICT INCOME TAX, OTHER MUNICIPAL TAX WITHHELD NOT TO EXCEED 1.50%, GROSS WAGES

1. TOTALS (if above is fully taxable and your only income, enter total of Line 1c on Line 5).
1d. Wages earned outside Norwalk by part year non-resident or prior to 18th birthday. DEDUCT (\$)
2. OTHER TAXABLE INCOME (from Line 5 Schedule M and/or Schedules N and O on Page 2) Attach Supporting Federal Schedules
3. TOTAL INCOME (Total of Lines 1c, 1d and 2).
4. UNREIMBURSED EMPLOYEE BUSINESS EXPENSES (FEDERAL FORM 2106 AND SCHEDULE A MUST BE ATTACHED)
4a. ALLOCABLE AMOUNT FROM FORM 2106 4b. 2% OF LINE 3 Sum 4a. MINUS 4b. NORWALK ALLOCABLE 2106 DEDUCTION 4c.
5. AMOUNT SUBJECT TO NORWALK INCOME TAX (Line 1c or Line 3 (minus Line 4, if applicable))
6. NORWALK CITY INCOME TAX LIABILITY 1.50% (.0150) OF LINE 5
7a. NORWALK CITY INCOME TAX WITHHELD BY EMPLOYER(S) FROM W-2's (LINE 1a) Exclude School District Income Taxes
7b. 2008 ESTIMATE PAYMENTS PAID (DO NOT ROUND)
7c. INCOME TAXES PAID TO OTHER CITIES (LINE 1b)
7d. TOTAL CREDITS ALLOWABLE (TOTAL LINES 7a, b, and c)
8. BALANCE OF TAX DUE (IF LINE 6 IS GREATER THAN LINE 7(d), DO NOT REMIT IF \$4.99 OR LESS)
9. OVERPAYMENT (IF LINE 7(d) IS GREATER THAN LINE 6, NO REFUND OR CREDIT IF \$4.99 OR LESS)
10. LATE FILING PENALTY - \$25 IF POSTMARKED AFTER 4/15/09. COPY OF FEDERAL EXTENSION MUST BE SUBMITTED TO THIS OFFICE PRIOR TO 4/15/09 TO AVOID LATE PENALTY.
11. PENALTY FOR FAILURE TO FILE DECLARATION OF ESTIMATED TAX FOR 2008, IF REQUIRED. (See Instructions)
12. INTEREST (1.5% of tax per month or fraction of a month shown on line 8 if paid after 4-15-09)
13. INTEREST ON INSUFFICIENT ESTIMATED TAX PAYMENTS (See Instructions)
14. TOTAL PENALTIES AND INTEREST (Total Lines 10 thru 13)
15. AMOUNT PAYABLE TO CITY OF NORWALK INCOME TAX (TOTAL LINES 8 AND 14) PAY THIS AMOUNT

DECLARATION OF ESTIMATED TAX FOR 2009

(Must be Completed if Taxable Income or Net Profit will not be subject to Total Tax Withholding.)

1. Total estimated income subject to tax \$ \_\_\_\_\_. Multiply by tax rate 1.5 percent for gross tax total.
2. Less any estimated tax to be withheld.
3. Balance of Norwalk City Income Tax declared. (Enter Here ->)
4. Less credits: A. Overpayment (From Line 9 Above) B. Previous payment(s)
5. 2009 1st QUARTER ESTIMATED PAYMENT DUE APRIL 15, 2009 (At least 22 2/3% of Line 3 of Declaration) Estimate - Pay This Amount

TOTAL 2008 TAX AND 2009 1st QUARTER ESTIMATE, IF APPLICABLE (LINE 15 ABOVE PLUS LINE 5 OF DECLARATION) DUE ON OR BEFORE 4/15/09. Total Paid \$

I CERTIFY I HAVE EXAMINED THIS RETURN INCLUDING ACCOMPANYING SCHEDULES AND STATEMENTS, AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IT IS TRUE, AND CORRECT.

Signature of Person Preparing, if Other than Taxpayer Date Signature of Taxpayer or Agent (Required) Date
Address or Name and Address of Firm or Employer - Phone No. ( ) Signature of spouse, if joint return Date

ATTACH ALL W-2 COPIES AND 1040 HERE

Must be filed if a local tax, of at least 1 1/2% is not withheld by your employer

**SCHEDULE M – BUSINESS INCOME - ALL APPROPRIATE FEDERAL SCHEDULES MUST BE ATTACHED:**

1. ATTACH COPIES OF FEDERAL SCHEDULES (ENTER TOTAL INCOME FROM SCHEDULES).....	\$ _____
2. A. ITEMS NOT DEDUCTIBLE (FROM LINE F SCHEDULE X).....	\$ _____
B. ITEMS NOT TAXABLE (FROM LINE L SCHEDULE X).....	\$ _____
C. DIFFERENCE BETWEEN LINES 2A AND 2B TO BE ADDED TO OR SUBTRACTED FROM LINE 1 .....	\$ _____
3. A. ADJUSTED INCOME (LINE 1 PLUS OR MINUS 2C IF SCHEDULE X IS USED) .....	\$ _____
B. AMOUNT OF LINE ABOVE ALLOCABLE % FROM STEP 5 SCHEDULE Y.....	\$ _____
4. NET OPERATING LOSS FROM PRIOR YEARS, THREE YEAR LIMIT .....	\$ _____
5. NET PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION .....	\$ _____

**ENTER HERE AND ON LINE 2 PAGE 1**

**SCHEDULE N – INCOME FROM RENTS**

ADDRESS OF PROPERTY	RENTS RECEIVED	EXPENSES	INCOME OR DEDUCTIBLE REAL ESTATE LOSS (AS ALLOWED BY IRS)	NET OPERATING LOSS, THREE YEAR LIMIT	NET RENTAL INCOME (LOSS)
NET INCOME (OR LOSS) SCHEDULE N, .....					<b>ENTER HERE AND ON LINE 2 PAGE 1</b> \$ _____

**SCHEDULE O – OTHER INCOME NOT INCLUDED IN SCHEDULE E FROM PARTNERSHIPS, S CORPORATIONS, ESTATES, TRUSTS, FEES, ETC.**

RECEIVED FROM	FOR (DESCRIBE)	AMOUNT
TOTAL INCOME SCHEDULE O, .....		<b>ENTER HERE AND ON LINE 2 PAGE 1</b> \$ _____

**SCHEDULE X – RECONCILIATION WITH FEDERAL INCOME TAX RETURN**

ITEMS NOT DEDUCTIBLE	ADD	ITEMS NOT TAXABLE	DEDUCT
A. Capital Losses (Sec 1231 included) .....	\$ _____	G. Capital Gains .....	\$ _____
B. Income Taxes .....	_____	H. Interest Income .....	_____
C. Amounts for Qualified Self-Employed Retirement, Health & Life Insurance Plans for Owner of Non-C Corporation Entities, or Self Employment Tax .....	_____	I. Dividends .....	_____
D. Expenses Attributable to Non-taxable Income (5% of lines H., I., J., and K) .....	_____	J. Income from Patents and Copyrights .....	_____
E. Other .....	_____	K. Other Income Exempt (Explain) .....	_____
	_____		_____
	_____		_____
	_____		_____
F. Total Additions (enter on line 2A. SCHEDULE M ABOVE) ...	\$ _____	L. Total Deductions (enter on line 2B. SCHEDULE M ABOVE) .....	\$ _____

**SCHEDULE Y – BUSINESS ALLOCATION FORMULA**

	A. LOCATED EVERYWHERE	B. LOCATED IN CITY	C. PERCENTAGE (B ÷ A)
STEP 1. AVERAGE VALUE REAL & TANGIBLE PERSONAL PROPERTY ...	\$ _____	\$ _____	
GROSS ANNUAL RENTALS MULTIPLIED BY 8 .....	\$ _____	\$ _____	
TOTAL OF STEP 1 .....	\$ _____	\$ _____	
STEP 2. TOTAL WAGES, SALARIES, COMMISSIONS AND OTHER COMPENSATION PAID TO ALL EMPLOYEES .....	\$ _____	\$ _____	
STEP 3. GROSS RECEIPTS FROM SALES AND WORK/SERVICES PERFORMED ...	\$ _____	\$ _____	
STEP 4. TOTAL OF PERCENTAGES .....			
STEP 5. AVERAGE PERCENTAGE (DIVIDE TOTAL PERCENTAGES BY NUMBER OF PERCENTAGES USED) .....			
ENTER HERE AND ON LINE 3B SCHEDULE M ABOVE .....			

**Form 2106 Employee Expense Worksheet - Attach copies of Form 2106 & Schedule A as filed with IRS**

1. Total Gross Wages associated with Form 2106 .....	\$ _____
2. Gross Wages taxed in other cities associated with Form 2106 .....	\$ _____
3. Wages taxable to Norwalk (line 1 minus line 2) .....	\$ _____
4. Norwalk Apportionment Factor (divide line 3 by line 1) .....	\$ _____
5. Enter amount from line 10, Form 2106 .....	\$ _____
6. 2% of Line 3 Page 1 (Front) Total Income .....	\$ _____
7. Subtract sum of line 6 from Line 5 .....	\$ _____
8. Multiply Line 7 by Line 4 (Norwalk Apportionment Factor), Enter on Line 4c, Page 1 (Front) .....	\$ _____