

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
 Email: incometax@norwalkoh.com
 MON-FRI 8:00-4:30

2015 - CITY OF NORWALK INCOME TAX
FILING REQUIRED BY ALL RESIDENTS 18 YEARS OR OLDER EVEN IF NO TAX IS DUE
FILE ON OR BEFORE APRIL 15, 2016 (OR THE IRS DUE DATE)

EXTENSION REQUESTS MUST BE RECEIVED BEFORE
APRIL 15, 2016 (OR THE IRS DUE DATE)

FOR OFFICE USE ONLY

DATE REVIEWED _____ INITIALS _____

CASH CK MO CHG DB OFC MAIL

TAX PAID _____ DECLARATION _____ TOTAL PAYMENT _____

ENTER NAME AND ADDRESS BELOW OR CHANGE IF NECESSARY

Check Filing Status 2015

() Single
 () Married
 Now Filing With _____
 SS# _____
 () Single Previously Filed With _____
 SS# _____

Are You Required To File A Federal Tax Return?

() Yes, include a copy of your 1040, or a completed Norwalk Alternate 1040 Form
 () No

CHECK THE APPROPRIATE BOX FULL YEAR RESIDENT PART YEAR RESIDENT
 MOVE IN DATE _____ MOVE OUT DATE _____

ENTER NUMBER AND EXPIRATION DATE FULLY AND ACCURATELY

Card # (16 Digits) _____
 Exp. Date _____ Security Pin# _____
 Total Amt. Authorized \$ _____
 Signature _____
 Daytime Phone # _____

Please visit www.norwalkoh.com for the On-Line Tax Preparation Tool.

Enter your: Business Fed. I.D. No. _____ Social Security No. _____ Spouse Security No. _____ Phone # _____

EMPLOYER'S NAME	LOCATION	NORWALK TAX WITHHELD EXCLUDE SCHOOL DISTRICT INCOME TAX	OTHER MUNICIPAL TAX WITHHELD NOT TO EXCEED 1.50%	QUALIFYING WAGES (USUALLY BOX 5 OF THE W-2 FORM)

1. TOTALS (if above is fully taxable and your only income, enter total of Line 1c on Line 5) 1a. _____ 1b. _____ 1c. _____

1d. Wages earned outside Norwalk by part year non-resident or prior to 18th birthday. DEDUCT (\$ _____)

2. OTHER TAXABLE INCOME (Attach Federal Schedule C, E, F and if required, complete & include Schedule M, N, O) ON REVERSE SIDE. . 2. \$ _____

3. TOTAL INCOME (LOSSES ON LINE 2 CANNOT OFFSET W-2 INCOME FROM LINE 1C) (Total of Lines 1c, 1d and 2) 3. \$ _____

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. _____ If all income not earned in Norwalk use worksheet provided on back (Page 2) 4c. (\$ _____)

5. AMOUNT SUBJECT TO NORWALK INCOME TAX (Line 1c or Line 3 (minus Line 4, if applicable) 5. \$ _____

6. NORWALK CITY INCOME TAX LIABILITY 1.50% (.0150) OF LINE 5. 6. \$ _____

7a. NORWALK CITY INCOME TAX WITHHELD BY EMPLOYER(S) FROM W-2'S (LINE 1a) EXCLUDE SCHOOL DISTRICT INCOME TAXES 7(a) \$ _____

7b. 2015 ESTIMATE PAYMENTS PAID (DO NOT ROUND) 7(b) \$ _____

7c. INCOME TAXES PAID TO OTHER CITIES (LINE 1b) 7(c) \$ _____

7d. TOTAL CREDITS ALLOWABLE (TOTAL LINES 7a, b, and c) 7(d) (\$ _____)

8. BALANCE OF TAX DUE (IF LINE 6 IS GREATER THAN LINE 7(d)) 8. \$ _____

9. OVERPAYMENT (IF LINE 7(d) IS GREATER THAN LINE 6) 9. \$ _____

AMOUNT TO BE REFUNDED _____ CREDIT TO 2016 EST. TAX _____ (Late filing penalty will be deducted from overpayment, if applicable)

10. LATE FILING PENALTY - \$25 IF POSTMARKED AFTER 4/15/2016 (OR THE IRS DUE DATE). 10. \$ _____

11. PENALTY FOR FAILURE TO FILE DECLARATION OF ESTIMATED TAX FOR 2015, IF REQUIRED. (See Instructions) 11. \$ _____

12. INTEREST (1.5% of tax per month or fraction of a month shown on line 8 if paid after 4/15/2016) 12. \$ _____

13. INTEREST ON INSUFFICIENT ESTIMATED TAX PAYMENTS (See Instructions) 13. \$ _____

14. TOTAL PENALTIES AND INTEREST (Total Lines 10 thru 13) 14. \$ _____

15. AMOUNT PAYABLE TO CITY OF NORWALK INCOME TAX (TOTAL LINES 8 AND 14) **PAY THIS AMOUNT** 15. \$ _____

ATTACH ALL W-2 COPIES AND 1040 HERE

DECLARATION OF ESTIMATED TAX FOR 2016

REQUIRED IF ESTIMATED TAX LIABILITY IS \$200 OR GREATER

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. 2016 1st QUARTER ESTIMATED PAYMENT DUE APRIL 15, 2016 (At least 22 2/3% of Line 3 of Declaration)
 (Note: Remaining quarterly balances will be billed.)

Estimate - Pay This Amount \$ _____

TOTAL 2015 TAX AND 2016 1st QUARTER ESTIMATE, IF APPLICABLE (LINE 15 ABOVE PLUS LINE 5 OF DECLARATION) DUE ON OR BEFORE 4/15/2016 OR THE IRS DUE DATE → Total Due & Payable \$ _____

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 _____

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,					ENTER HERE AND ON LINE 2 PAGE 1 \$ _____

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,		ENTER HERE AND ON LINE 2 PAGE 1 \$ _____

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)	\$ _____

NORWALK CITY INCOME TAX GENERAL INFORMATION

WHO MUST FILE

AGES 18 AND OVER - If you were eighteen (18) years or older for any portion of the tax year and you lived in Norwalk, you must file a city income tax return each year, even if you were not employed. There is no maximum age limit on the requirement and no exemption for students. **IF THE OWNER IS A RESIDENT AND THE BUSINESS IS A NON-RESIDENT** - all income is subject to tax, regardless of where the work was performed. However, if taxes are paid to a city (other than Norwalk) in which the business resides, then Norwalk will grant the business a credit up to the amount paid to the other municipality (but not in excess of the 1.5% Norwalk tax).

RESIDENTS WITH NO TAXABLE INCOME - If you had no taxable income for tax year 2015, please complete the 2015 Exemption Certificate. Follow instructions and if you have any questions regarding this form, please contact the Income Tax Department at (419) 663-6720.

NON-RESIDENTS - If you are eighteen years of age or older, you must also file a city tax return if, during the tax year or any part of this tax year, you had income (profit or loss) from within the city limits of Norwalk that did not have the full Norwalk city tax withheld.

FILING INFORMATION

DUE DATE - For calendar year taxpayers, all tax returns must be filed before midnight April 15, 2016 (or the IRS Due Date). For fiscal year taxpayers, or filing for periods of less than one (1) year, returns must be filed within four (4) months from the end of the fiscal year.

S corporations located within Norwalk city limits and S corporations not located within Norwalk city limits but conducting business within Norwalk city limits must file and pay as the entity. S corporations are treated as C corporations. An S corporation shareholder's distributive share of net profits or losses of the S corporation, except to the extent that the distributive share of net profits represent wages as defined in Section 3121(a) of the Internal Revenue Code or net earnings from self-employment as defined in Section 1402(a) of the Internal Revenue Code cannot be filed on the S corporation shareholder's individual tax refund.

PARTIAL YEAR RESIDENTS - If you only lived in Norwalk during part of the taxable year, you must file a tax return covering that time. The tax return should start with your total gross income and any wages earned as a non-resident are deducted on line 1d. Pay statements with year-to-date figures or a statement from your payroll department must be used if available. When the actual amount you earned while living in Norwalk cannot be determined, you may breakdown your earnings by the number of months employed at that job, arriving at a monthly earnings figure. Use the monthly earnings figure multiplied by the number of months of residency to find your taxable amount. If you pro-rate your income, also pro-rate any city tax that was withheld on the same income. Attach a worksheet explaining your calculations.

EXTENSIONS OF TIME TO FILE - To grant an extension on filing the 2015 income tax return, we must receive a copy of the federal extension by the April 15th due date (or the IRS Due Date). Send extension requests to P.O. Box 440, Norwalk, Ohio 44857.

TAXABLE INCOME

Taxable income includes, but is not limited to: salaries, wages, commissions, and other compensation, sick and vacation pay, income from wage continuation plans, cost of group term life insurance over \$50,000, severance pay, tips, third party sick or disability pay if employer paid premiums, director's fees, income from jury duty, ordinary income, the net profits of all unincorporated businesses, professions, partnerships, corporations (including S-corporations), and income from any source that the city is not specifically prohibited from taxing. Income deferred for Federal and/or State tax purposes (such as 401(k) and deferred compensation plans, except for Section 125) is taxable to Norwalk during the tax year.

AS OF TAX YEAR 2012 - Beginning on or after January 1, 2012 losses from line 2 "Other Taxable Income" cannot be offset (deducted) from qualifying wages of any taxpayer reported on line 1c.

NON-TAXABLE INCOME

Non-taxable income includes Federal and State unemployment, military pay, income earned while under age 18, alimony, capital gains/losses, interest, dividends, compensation for precinct election official up to \$1,000, social security benefits, welfare payments, annuities at time of distribution, pension income, Section 125 Cafeteria Plans, and income which the city is specifically prohibited from taxing.

BUSINESS EXPENSE

Non-reimbursed business expense reported on Federal Form 2106 for only the portion allocable to Norwalk income and reduced by 2% of the Norwalk adjusted gross income. Taxpayer must furnish a copy of the Form 2106 and Schedule "A" as filed with IRS if those forms were required by IRS. The deduction must be allocated to the municipalities where the income associated with the expenses was earned.

VIOLATIONS

Whoever violates any provisions of the city tax ordinance shall be guilty of a misdemeanor of the third degree in addition to the penalties and interest imposed for the late payment of taxes.

INSTRUCTIONS FOR PREPARING NORWALK CITY INCOME TAX RETURN

Verify any pre-printed information (make necessary changes) or enter your name, address, and other requested information. Complete the residency status boxes at the top of the tax form.

List the W-2's you received as an employee. For each W-2 enter the employer's name, the city where you actually performed your work, the amount of Norwalk city tax withheld, (do not include school district income tax), tax paid to another city, (read instructions for line 7C below for limitations) and the gross compensation. Be sure to attach all W-2's.

LINE 1 - Enter totals for all employers for Norwalk tax withheld, eligible tax withheld and paid to other cities and the total gross wages on the appropriate lines for each 1a., 1b., and 1c.

1d - Deduct any wages earned outside of Norwalk by part year non-residents or income earned prior to your 18th birthday (see general instructions)

LINE 2 - Enter Other Taxable Income from the reverse side of the tax form, Schedule's M, Line 5, and total of Schedules N and O. Be sure to attach all Federal Schedules, Federal Forms, or other documents to support the profit or loss you show. Do not include interest or dividend income.

LINE 3 - Add the total gross compensation from W-2's (line 1c), any deduction from (1d) and other income (line 2). Losses on line 2 cannot offset W-2 income from line 1C. Enter sum on line 3. If you do not have an unreimbursed employee business expense deduction (line 4) copy the total of line 3 to line 5.

LINE 4 - If you have unreimbursed employee business expense deduction follow the instructions on lines 4a, 4b and 4c. If all of your income related to employee business expense was not earned in Norwalk, use the Employee Expense Worksheet on the bottom of the reverse side of the tax form. Only the employee business expense portion allocable to Norwalk income and reduced by 2% of the Norwalk Adjusted Gross Income may be deducted from line 3.

LINE 5 - Enter the amount as applicable from either line 1c, line 3 or the total of lines 3 minus 4c. This is the amount of income subject to city tax.

LINE 6 - Multiply the amount on line 5 by 1.5% (.015). This is your tax.

LINE 7 - TAX CREDITS (DO NOT INCLUDE SCHOOL DISTRICT TAX).

7a - Enter the total Norwalk city tax withheld by your employer.

7b - From your records, add the total amount paid by quarterly installments or carried forward from a prior year credit and enter the total on line 7b.

7c - Enter the eligible credit for the taxes you are required to pay to other cities using the following steps:

STEP 1 - If all gross compensation from a W-2 was earned in a city with a tax rate of less than 1.5% , your credit is the amount of tax that was withheld (provided the amount withheld was correct).

STEP 2 - If all gross compensation from a W-2 was earned in a city with a tax rate that is 1.5% or greater, first determine what part of your total W-2 gross compensation had city tax withheld at the 1.5% or greater rate. Then multiply that part of your W-2 gross compensation by 1.5% (.015) to find your credit. This step must be repeated for each W-2.

STEP 3 - If you have income included in box 2 and are not using the allocation formula from Schedule Y on the reverse side of the return but you paid tax to another city, figure your credit by using either Step 1 or Step 2, depending on the rate you paid. Attach proof of payment to the other city.

7d - Add lines 7a, 7b and 7c and enter the total on line 7d.

LINE 8 - If the amount on line 6 is greater than the amount on line 7d, you have a balance due. Remittance in this amount, made payable to the City of Norwalk Income Tax, should accompany this return when filed unless arrangements have been made with the Income Tax Department. If the balance due is \$4.99 or less, you do not have to pay, but the return must still be sent to the Tax Office by the due date.

LINE 9 - If the amount on line 7d is greater than the amount on line 6, you have overpaid your taxes. Enter the total amount you overpaid on line 9. Then list the amount you want refunded or credited to your 2016 estimated tax by entering the amount on the proper line. No refund will be issued or overpayment allowed until you have complied with all provisions of the Tax Ordinance. Refunds of \$4.99 or less are not made or credited to estimated tax for the next year. No refund request or overpayment will be allowed on a tax return that claims as a credit on line 7c the full amount of money that was paid to a city with a higher rate than Norwalk's 1.5%. A return so submitted will be adjusted without notification to the taxpayer.

LINE 10 - Tax returns postmarked or filed in person after April 15, 2016 (or the IRS Due Date) will be charged a \$25 late filing penalty. Federal extensions must be submitted to the Income Tax Office on or before April 15, 2016 (or the IRS Due Date).

LINE 11 - If the balance due on line 8 is more than \$100, you did not file a Declaration of Estimated Tax for 2015 and the amount showing on line 7d does not equal 100% of the tax liability for the preceding tax year before allowable credits and deductions for estimated payments or at least 90% of the tax liability from Line 6, a \$25 penalty is due for failure to file a Declaration of Estimated Tax.

LINE 12 - If the balance showing on line 6 is not paid by midnight on April 15, 2016 (or the IRS Due Date), interest on any unpaid balance in the amount of 1.5% per month or fraction of a month will be charged until payment in full is made.

LINE 13 - If the balance due on line 8 is more than \$100 and the amount showing on line 7d does not equal 100% of the tax liability for the immediately preceding tax year before allowable credits and deductions for estimated tax payments or at least 90% of the tax liability showing on line 6, interest in the amount of 1.5% per month or fraction of a month from the date of each quarterly installment to the date the annual return is due or tax paid, whichever is earlier is due. Please contact the Income Tax Department for assistance if you are subject to interest.

LINE 14 - Add lines 10, 11, 12 and 13, if applicable, and enter the total on line 14.

LINE 15 - Add lines 8 and 14, if applicable, and enter the total on line 15. If you are not required to make estimated payments, this is the total amount due. Checks should be made payable to the City of Norwalk Income Tax.

SIGNATURE LINE - The taxpayer, and spouse if filing a joint return, and the preparer, if other than the taxpayer, must sign and date the return. Check the box on the Signature Line to authorize the City to discuss your tax return with your tax preparer.

If local tax of at least 1.5% is not withheld by your employer, see instructions for filing a declaration of estimated tax listed below. Failure to do so may result in additional penalties and interest when filing your 2016 annual tax return.

If you have any questions or need assistance - please call our office at (419) 663-6720 or visit the office at City Hall located at 38 Whittlesey Ave. Norwalk. Office hours are Monday - Friday, 8 a.m. to 4:30 p.m. Forms are available on the city website: www.norwalkoh.com.

WHO MUST FILE A DECLARATION

Every person who anticipates having taxable income which city income tax is not withheld on the entire wage of at least 1.5% or who engages in any business, profession, enterprise or activity subject to Norwalk tax and has an estimated tax liability of \$200 or more for tax year 2016.

PAYMENT OF ESTIMATED TAX

INDIVIDUALS AND CALENDAR YEAR BUSINESSES: Installment due dates are 4/15, 6/15, 9/15 and 12/15.

FISCAL YEAR TAXPAYERS: Installment due dates are the 15th of the fourth, sixth, ninth and twelfth months after the beginning of your taxable year.

NOTES: If a due date falls on a week-end or holiday, the due date becomes the next business day. Checks or money orders should be made payable to City of Norwalk Income Tax. The estimate may be amended at the time of making any quarterly payment. Total estimated tax payments must be equal to at least 90% of the taxpayer's tax liability on the annual tax return for the current year or 100% of the taxpayer's liability (before allowable credits and deductions for estimated payments) for the immediately preceding tax year to avoid interest that would be calculated at 1.5% per month or fraction of a month from the due date of each quarterly installment to the date the annual return is due or the tax paid, whichever is earlier.

VIOLATIONS

Failure of a taxpayer to file an estimate or failure to make estimated payment if required, may cause the imposition of additional penalties and interest.

INSTRUCTIONS FOR DECLARATION OF ESTIMATED TAX

LINE 1 - Multiply the total estimated income subject to tax by Norwalk tax rate of 1.5 percent (.015) and enter on this line.

LINE 2 - Enter the amount of any tax estimated to be withheld for Norwalk or any other city.

LINE 3 - Subtract line 2 from line 1 and enter the balance on line 3.

LINE 4 - 4A. Enter any amount of overpayment from line 9 (above) to be applied to estimated tax.
4B. Enter any previous estimated payments made for the current year tax.

LINE 5 - The first quarter installment for estimated tax due on April 15th (or the IRS Due Date), must equal at least 22.5 percent of line 3 less any credits on line 4A and/or 4B. If credits from lines 4A and/or 4B exceed 22.5 percent of line 3, the remaining balance will be applied to the next installment due on 6/15.