

**VILLAGE OF MONROEVILLE INCOME TAX RETURN  
INSTRUCTIONS FOR INDIVIDUALS**

**WHO MUST FILE:** Individual resident of Monroeville, 16 years of age and older, who has income subject to city tax; resident or non-resident engaged in business in Monroeville as a sole proprietor, or who has net profit from rentals, a profession, or partnerships.

**A TAX RETURN MUST BE FILED EVEN IF THERE IS NO TAX DUE.**

**WHEN TO FILE:** **Individuals:** On or before April 15<sup>th</sup> (or the IRS due date).  
**Fiscal filers:** By the 15<sup>th</sup> day of the fourth month after fiscal year end

**WHERE TO FILE:** Village of Monroeville - Income Tax Department **Contact:** Phone: 419-465-4443  
2 South Main St.  
P.O. Box 496  
Monroeville, OH 44847-0496

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**Income subject to Village Income Tax includes:**

Wages, salaries and other compensation  
Bonuses and tip income  
Commissions, fees and other earned income  
Sick pay (including third party sick pay)  
Employer supplemental unemployment benefits  
Employee contributions to retirement plans  
Net rental income  
Net profits from business or profession, etc.  
Income from partnerships, estates, or trusts  
Gambling, prize, and lottery winnings

**Income NOT subject to Village Income Tax includes:**

Interest or dividend income  
Pension and retirement income  
Social Security income  
Proceeds from insurance  
State unemployment benefits  
Spousal support (alimony)  
Military pay allowances (by members of the Armed Forces of the U.S.)  
Earnings of persons under 16 years of age  
Capital gains

**You must attach the following items to your return as they apply to you:** All W-2 forms indicating Box 5 Medicare wages and any local income tax withheld that you are claiming credit for; the first page of your Federal 1040 form; copies of Federal Schedules A, C, E, F, and K; payment for any tax balance due; and a copy of your Federal extension, if applicable.

**EXTENSION OF TIME TO FILE** for good cause may be granted by the Administrator. Make written request stating the reason for extension or submit a copy of your Federal extension request on or before the original filing due date.

**PART-YEAR RESIDENT:** Attach computation of part year allocation, if applicable. Indicate date you moved in or out of Monroeville. If you are requesting that your account be inactivated due to your moving from the jurisdiction with no intent to return, *although retaining a mailing address within the jurisdiction as your address of record*, please enter the date of your move and the reason, and attach supporting documentation with regard to your relocation.

**CREDIT FOR TAXES PAID TO ANOTHER CITY:** If you work in another city and pay city income tax in that city, you can receive up to 1% credit for the taxes that you have paid. If the other city has a tax rate of less than 1%, you must pay the difference to Monroeville. If the city has a tax rate greater than 1%, you can only receive credit on your Monroeville tax return for a maximum of 1%. **No credit will be given for school district tax paid to the State of Ohio.**

**UNREIMBURSED EMPLOYEE BUSINESS EXPENSE:** Complete form 2106 Employee Expense Worksheet on the back of the return. Only the portion of the expenses allocated against Monroeville wages and reduced by 2% can be deducted. For 2106 expenses allocated against wages earned in other cities, a tax return must be filed in those cities. You must attach copies of Federal Form 2106 and Schedule A as filed with the IRS.

**OPERATING LOSSES** cannot be offset against gross compensation. Rental losses are considered operating losses. Operating losses allocable to Monroeville may be applied against the portion of the profit of succeeding year(s) allocable to Monroeville, until exhausted, but in no event for more than five years. No portion of a net operating loss shall be carried back against net profits of any prior year.

**DECLARATION OF ESTIMATED TAX:** A declaration of estimated tax **must** be filed if your anticipated tax liability for the following year, after credit for any withholding tax, is \$200 or greater. The declaration must be filed by April 15<sup>th</sup> or the 15<sup>th</sup> of the fourth month after fiscal year end, and must be accompanied by at least 22.5% of the estimated tax declared. The remaining installments will be billed by the Village Income Tax Department.

**PENALTY AND INTEREST:** The interest rate for unpaid taxes is 6% for tax year 2017, with a late filing fee of \$25.00 per month not to exceed \$150.00. A penalty may be imposed on unpaid income tax, including unpaid estimated income tax, equal to 15% of the amount not timely paid.

**DECLARATION OF EXEMPTION:** If you feel that you are not subject to Village of Monroeville Income Tax, you must complete an Affidavit of Exemption and return the notarized form to the Income Tax Office on or before April 15<sup>th</sup> (or the IRS due date), with supporting documentation as necessary.