GENERAL INFORMATION AND INSTRUCTIONS

Filing Deadline is April 18th

FEDERAL 1040 COPY MUST ACCOMPANY THIS FILING

- **Online Tax Tool** is available on our City website at www.heathohio.gov . This Tool will walk you through the process of preparing a Heath tax return with easy to understand instructions that will calculate and prepare your return. You'll need the account number printed on the tax letter you were sent In order to create your Tax Tool account. If you don't have your account number, please call (740) 522-3427. Follow the instructions provided to create your account, setting your username and password. After completion of the return, you MUST print, sign and mail your return with appropriate supporting documents and payment, if applicable, by the due date.
- **Gambling and Lottery Winnings** are taxable sources of income (eff. 1/1/2005). Include income reported on IRS Form W-2G, Form 5754, or any other IRS required Form reporting gambling, prizes and/or lottery winnings. (Gambling Losses not deductible)
- **Estimated Tax Payments** you've paid are to be entered on line 5. You can access your payment information via the online Tool.
- **Estimated Payment Voucher Sheet** is available on our website. Bills will not be mailed to you; therefore, you must use these vouchers when remitting payments.
- **Extension or return must be filed by April 18th. Late filing penalty is $25.**
- **Age Filing Requirement:** 16 years of age or older.

NAME, ADDRESS and PHONE: Please correct any information pre-printed on the Form. Providing your phone number is optional but encouraged should we need to contact you regarding the preparation of your tax return; the number is kept confidential.

DATE MOVED IN/OUT OF HEATH: A partial-year resident must provide date(s). Returns cannot be accurately processed without the date(s).

INFORMATION FILING: Above Section A on tax return. If all income is non-taxable (refer to Taxable/Non-Taxable list on the back of return), check all boxes that apply; sign and date return, mailing it to the Tax Office by April 18th. If you had taxable income, continue with Section A.

SECTION A INCOME

Line 1.	Enter total amount of wages, salaries and other employee compensation (refer to 2nd page of Heath Tax form for list of taxable income). Use Worksheet A on the back of the return, if you were a part-year resident or have 2106 expenses and carry these adjustments to line 1a. **YOU MUST INCLUDE A COPY OF ALL W-2'S SUPPORTING LINE 1 INCOME AMOUNT. (ATTACH TO RETURN)**
Line 2.	Enter income from Section I, Line 7 on the back of this form. Section I should be completed if you have taxable income other than wages reported on line 1 above. **YOU MUST INCLUDE A COPY OF ALL FEDERAL SCHEDULES SUPPORTING LINE 2 INCOME AMOUNT. (ATTACH TO RETURN)**
Line 3.	Total of lines 1, 1a and 2. This is your Total Taxable Income.
Line 4.	Multiply line 3 by Heath tax rate of 1.5% (.015). This is your Heath tax due BEFORE CREDITS.

SECTION B CREDITS

Line 5.	Enter all estimated tax payments that you made.
Line 6.	Enter all Heath tax withheld at 1.5% by all employers combined, here.
Line 7.	Enter all Heath tax withheld at .25% by all employers combined, here.
Line 8.	Enter all other City tax withheld, but not to exceed 1.25% even if the other City tax rate was greater than 1.25%. Also, if the other City tax rate was less than 1.25%, you would enter the amount that was actually withheld (such as 1%). **PLEASE NOTE: PARTIAL YEAR FILERS OR 2106 EXPENSE DEDUCTIONS:** The income you take credit for in Section B cannot exceed the income subject to Heath Tax from Line 3
Line 9.	This is the total of lines 5 thru 8. YOU MUST INCLUDE A COPY OF ANY W-2 SHOWING WITHHOLDING TAXES, AND/OR ANY OTHER CITY RETURN YOU FILED AND DIRECTLY PAID TAX TO.
Line 10.	This is your tax balance due, if line 4 above is greater than line 9.
Line 11.	Enter late penalty charge of $25.00 if this return is filed after the Due Date. (Normally April 18th) Add interest, if applicable. Add estimated tax penalty, if applicable.
Line 12.	This is the total tax plus penalty (if applicable) due. Payments less than $5.00 are not required. Make check payable to Heath Income Tax.
Line 13.	If line 9 is greater than line 4, and the overpayment is $5.00 or greater, please indicate whether to refund the overpayment or carry forward to next year.

SECTION C DECLARATION OF ESTIMATED TAX (Required when tax due exceeds $200.00)

Line 14, 15, and 16.	Complete these lines to determine the tax you estimate you will owe.
Line 17.	A minimum of 22½% of line 16.
Line 18.	Enter prior year overpayment.
Line 19.	Subtract Line 18 from Line 17 and pay balance due for estimated tax.
Line 20.	This line is to total line 12 above and 19, so that you can pay a final balance and estimate payment with one check.

NOTE: FAILURE TO ATTACH SUPPORTING DOCUMENTS (W2'S, FEDERAL SCHEDULES) AND/OR TO SIGN THE RETURN CONSTITUTES AN INCOMPLETE FILING WHICH MAY RESULT IN PENALTY AND INTEREST CHARGES.