



IMPORTANT

NEW FOR 2002 FINALS AND 2003 DECLARATIONS.

APRIL 15TH Is The NEW DUE DATE For Filing The Final Return.

REDUCED TAX CREDIT Is Now In Effect.

**The Maximum Amount Of Credit You May Take For Taxes Paid To Any Other City or Village Is 1.25% EFFECTIVE ON 1/1/2002 (See Section B Credits).
2003 DECLARATIONS Are Due By April 15TH With The First Quarter Payment.
Quarterly Payment Due Dates Are: Apr 15 July 31 Oct 31 Jan 31**

FILING IS REQUIRED BY ALL HEATH RESIDENTS WHETHER OR NOT A TAX IS DUE

1. All residents must file a tax return, if you are a resident of Heath during any portion of the tax year; 16 years of age or older during any portion of the year; or nonresident having earned income in the City of Heath on which taxes were not withheld. Retired residents, with no earned income, do not need to file; however, must register with the Tax Division. Refusal to file may result in penalties being assessed or legal action being taken.
2. Declaration of Estimated Tax MUST be completed if current year tax liability exceeds \$100.00. SEE ABOVE FOR DUE DATES.
3. Requests for Extensions must be received on or before April 15th, for calendar year filers. Fiscal year filers must file return or extension within 4 months of their fiscal year ending date. If not, the account is delinquent and \$25.00 penalty charge will apply.

INSTRUCTIONS

NAME, ADDRESS AND SOCIAL SECURITY NUMBERS: Please correct any of the pre-printed information, if it appears incorrectly on the form. PHONE # is optional, but helpful to this office should we need to contact you regarding a problem with your return.

DATE MOVED IN OR OUT OF HEATH: Very important that you complete this if you were a partial year resident. Our office cannot accurately audit your return without this information.

INFORMATIONAL FILING: Located just under your name and address, IF your only income in 2002 was "non-taxable" (See list of income types on backside of this return), simply check mark the boxes that pertain to your situation, sign and date the return at the bottom and mail your return by April 15th. Otherwise continue on with Section A Income.

SECTION A: INCOME SECTION

LINE 1. Enter income from ALL W-2's, including income earned out of the city and/or state. Be sure the income figure includes any income that you have deferred or contributed to 401 K Plans and the like. For Multiple W-2's, complete WORKSHEET A on backside. BE SURE TO ATTACH OR INCLUDE A COPY OF ALL W-2's for this income. PARTIAL YEAR RESIDENTS: COMPLETE SECTION I B UNDER DEDUCTIONS ON BACK SIDE.

LINE 2. Enter income from Section I Line 6, from backside of tax return. Section I should be completed if you have income other than W-2 income, or if you have deductions allowable against W-2 income, such as 2106 Expenses. It should also be completed if you were a partial year resident. Interest and dividend income is not taxable income (ALL FEDERAL SCHEDULES AND TAXABLE 1099'S MUST BE ATTACHED).

LINE 3. Add or Subtract Line 2 with Line 1. This is your Income Subject to Heath Tax.

LINE 4. Multiply line 3 by 1.5% (.015). This is your Heath Tax Due BEFORE CREDITS.

SECTION B: CREDITS The credit section involves 2 sources of credit. One is credit for Heath taxes, whether paid by you or withheld by your employer. The other is credit for local income taxes paid to other cities or municipalities, whether paid by you or withheld by your employer. In determining the tax credit you have available, you need to keep a few things in mind. 1.) 1.25% is the maximum rate that can be used, when calculating credit for taxes paid to anywhere other than Heath. 2.) If you had 2106 Expenses which will lower your income that is subject to Heath tax on line 3, you must also lower the income accordingly when determining credit for taxes paid to other cities or municipalities (line 8). 3.) Partial Year Residents, when reducing or pro-rating the income that is subject to Heath tax on line 3, must allow for the same adjustment on the income that is used when determining your credit for taxes paid, regardless of whether it was Heath taxes paid or other local income taxes paid.

LINE 5. Enter any estimated payments made directly to the City of Heath. (Note: this figure may already be here. Caution: if this figure is incorrect it may be because your 4th quarter payment was not received and/or posted before the tax return was mailed to you. Please correct the amount.

LINE 6. Enter tax withheld for Heath at 1.5% by your employer.

LINE 7. Enter tax withheld for Heath at .25% by your employer.

LINE 8. Enter all tax that was withheld or paid to all other municipalities. If the tax was paid by you and not withheld by your employer, enclose a copy of each Tax Return that you filed. Do not allow more than 1.25% credit, even though you may have paid a higher rate of tax.

LINE 9. This is the total of lines 5 thru 8.

LINE 10. Subtract Line 9 from Line 4. If Line 4 is greater than Line 9, enter the difference here. This amount is due and payable with this tax return.

LINE 11. If filed or paid after April 15, 2003, add \$25.00 Penalty Charge. Additional Penalty charges may be pending if you failed to pay estimated tax payments during the year.

LINE 12. Add Lines 10 and 11. This is your total balance due from this tax filing. If the tax amount that you owe is \$100.00 or more, then complete the Declaration below for 2003. Add the balance from this line to Line 21 below. Make check payable to Heath Income Tax. (Payments under \$5.00 are not required.)

LINE 13. If Line 9 is greater than Line 4, and it appears that you need to file a 2003 Declaration, your overpayment will be credited to 2003. A refund will be issued only if you have no prior year balance due or will not expect to owe any tax for 2003. **No refunds will be issued for amounts under \$5.00.**

SECTION C - DECLARATION OF ESTIMATED TAX A Declaration is required if you anticipate that you will owe \$100.00 tax after all credits and prior year carryover amounts are considered. A minimum PENALTY CHARGE of \$5.00 per quarter, will be imposed for failure to file a Declaration when required.

SIGNATURE - Sign and Date Your Tax Return. WARNING - A Tax Return Received Without A Signature, Will Not Be Considered As A Filed Return. Your Tax Form Will Be Returned To You For Your Signature. This May Cause Your Return To Be Filed Late And Assessed \$25.00 Penalty.

SECTION I - BACK PAGE OF TAX RETURN

Other Income

LINE 1. Enter the combined net Profit or Loss of all Schedule C's here. BE SURE TO INCLUDE A COPY OF THE FEDERAL SCHEDULE'S WITH YOUR RETURN.

LINE 2. Enter the combined net Profit or Loss of all Schedule E's and F's, even if the Rental Properties or Farm Activity is located out of the State of Ohio. INCLUDE A COPY OF THE FEDERAL SCHEDULES WITH YOUR RETURN.

LINE 3. Enter the combined net Profit or Loss of all Partnership Schedule E's here. INCLUDE A COPY OF THE FEDERAL SCHEDULE WITH YOUR RETURN. For Line 3-A, enter loss carryover per previous Heath Tax Returns, as a negative figure.

LINE 4. Enter any other taxable income that has not been entered elsewhere on the return. ATTACH TAXABLE 1099'S OR EXPLAIN SOURCE.

LINE 5. TOTAL of Lines 1 thru 4. Be sure to subtract Line 3-A when totaling this.

DEDUCTIONS. Total Line A and B Deductions and enter on Line C.

LINE 6. Subtract Line C from Line 5 and carry to Line 2 on Front Page of Tax Return.