

**2004 HEATH INCOME TAX RETURN**  
**FILING IS REQUIRED WHETHER OR NOT A TAX IS DUE**

FOR OFFICE USE ONLY

AMT. REC. \_\_\_\_\_  
DATE REC. \_\_\_\_\_  
CASH \_\_\_\_ CHECK \_\_\_\_ # \_\_\_\_\_  
CAP \_\_\_\_ ISSU. \_\_\_\_ BY. \_\_\_\_\_  
AUD.REQ. Y \_\_\_\_ N \_\_\_\_  
COPY MAILED DATE \_\_\_\_ BY \_\_\_\_\_  
LETTER MAILED DATE \_\_\_\_ BY \_\_\_\_\_

TAXPAYER SOCIAL SECURITY # \_\_\_\_\_

SPOUSE SOCIAL SECURITY # \_\_\_\_\_

PHONE # \_\_\_\_\_

DATE MOVED IN OR OUT OF HEATH  
IN \_\_\_\_\_ OUT \_\_\_\_\_

CORRECT NAME AND ADDRESS ABOVE IF WRONG.

COMPLETE THIS SECTION IF ONLY INCOME IN 2004 WAS NON-TAXABLE. SEE INSTRUCTION NO. 1.

I AM RETIRED AND HAVE NON-TAXABLE INCOME OF  SOCIAL SECURITY/PENSION  INTEREST/DIVIDENDS

I HAD NON-TAXABLE INCOME OF  ACTIVE MILITARY PAY  UNEMPLOYMENT  DISABILITY  ADC

NOTE: IF YOU HAD NO OTHER SOURCES OF INCOME IN 2004 - STOP HERE, SIGN, DATE AND MAIL YOUR RETURN.

**SECTION A INCOME**

ATTACH ALL APPROPRIATE W-2'S, FEDERAL 1040, SCHEDULES, EXPLANATIONS ETC. ...

1. Total W-2 wages. For multiple W-2's, complete worksheet A on reverse .....
2. **PAGE 2 INCOME SECTION I, LINE 6** .....
3. **INCOME SUBJECT TO HEATH TAX** .....
4. **HEATH INCOME TAX - 1 1/2% OF LINE 3** .....

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**SECTION B CREDITS**

- |   |                                   |                    |   |  |
|---|-----------------------------------|--------------------|---|--|
| 5. 2004 Estimated tax paid to Heath .....       | <b>DO NOT EXCEED 1.25% CREDIT</b> | <b>TAX CREDITS</b> | 5 |  |
| 6. HEATH TAX WITHHELD (W-2 "Local Tax") .....   | INCOME \$ ..... x 1.5% .....      |                    | 6 |  |
| 7. HEATH TAX WITHHELD .....                     | INCOME \$ ..... x .25% .....      |                    | 7 |  |
| 8. ALL OTHER CITIES (NOT TO EXCEED 1.25%) ..... | INCOME \$ ..... x 1.25% .....     |                    | 8 |  |
|   | INCOME \$ ..... x % .....         |                    |   |  |
|   | INCOME \$ ..... x % .....         |                    |   |  |
9. **TOTAL CREDITS (Add Lines 5, 6, 7, 8)** .....
  10. If Line 4 is greater than Line 9, enter difference. Balance due .....
  11. Assessed penalty \$25.00 \_\_\_\_\_ and interest (1.5%) (per month) \_\_\_\_\_ Complete if filed or paid after 4/15/2005 .....
  12. TOTAL DUE Make check payable to Heath Income Tax. (Payments under \$5.00 are not required) .....
  13. If Line 9 is greater than Line 4 resulting in overpayment, please indicate if you desire Refund \_\_\_\_\_ or credit to 2005 tax \_\_\_\_\_. (Overpayments under \$5.00 are not refunded nor carried forward) .....

**SECTION C DECLARATION OF ESTIMATED TAX FOR 2005**

14. Total income subject to tax ..... \$ ..... Multiply by tax rate of 1.5% .....
15. Tax withheld by employer (Do not exceed 1.25%) .....
16. 2005 Net tax due (Line 14 less 15) .....
17. Divide Line 16 by 4 .....
18. Carryover from prior year. (Line 13, if carryover indicated) .....
19. Subtract Line 18 from Line 17 (Pay this amount. If less than zero, enter zero) .....
20. PENALTY .....
21. **Total payment (Add Lines 12, 19, and 20) (Payments under \$5.00 are not required)** .....

THE UNDERSIGNED DECLARES THAT THIS RETURN IS TRUE, CORRECT AND COMPLETE FOR TAX YEAR 2004.

Tax Preparer's Signature \_\_\_\_\_ Date \_\_\_\_\_

Your Signature \_\_\_\_\_ Date \_\_\_\_\_

Social Security Number (ID Number) \_\_\_\_\_ Phone \_\_\_\_\_

Spouse Signature \_\_\_\_\_ Phone \_\_\_\_\_

**WORKSHEET A**

**SALARIES, WAGES, TIPS AND OTHER EMPLOYEE COMPENSATION**

CITY WHERE EMPLOYED	EMPLOYER'S NAME	INCOME FROM W-2'S	HEATH TAX WITHHELD	OTHER CITY TAX WITHHELD
A.				
B.				
C.				
D.				
<b>E. TOTALS</b>				

ENTER ON:

PAGE 1 LINE 1

PAGE 1 LINE 6

PAGE 1 LINE 7 OR 8

If necessary, attach separate sheet for additional W-2 information.

**SECTION I**

**OTHER INCOME**

- 1. Profit/Loss from any Business Owned (Attach Federal Schedule C) ..... \$ \_\_\_\_\_
- 2. Rental and/or Farm Income/Loss (Attach Federal Schedule E or F) ..... \$ \_\_\_\_\_
- 3. Partnership Income/Loss and S Corp. Shares Income/Loss (Attach Federal Schedule E, 1065 or K-1) ..... \$ \_\_\_\_\_
  - A. Net Loss Per Previous Heath Tax Returns ..... (see note below) ..... - \$ \_\_\_\_\_
- 4. Other Income (Attach Taxable 1099's Or Explain Source) ..... \$ \_\_\_\_\_
- 5. TOTAL (Add lines 1, 2, 3, 3A, and 4) ..... \$ \_\_\_\_\_

**DEDUCTIONS**

- A. 2106 Business Expenses (Attach Federal Form 2106) (Note: only allowable against W-2 wages) ..... \$ \_\_\_\_\_
- B. Income Earned Out of City While Not A Resident ..... (attach calculations) ..... \$ \_\_\_\_\_
- C. TOTAL DEDUCTIONS ..... \$ \_\_\_\_\_
- 6. NET Other Taxable Income or Deductions (Line 5 minus C) ..... carry to Page 1 Line 2 ..... \$ \_\_\_\_\_

**NOTE:** Losses cannot be used against W-2 wages or a 1099 issued by an employer for some type of benefit or compensation. Net Operating Losses, acquired before 2001, may be carried forward for 5 years.

THE FOLLOWING IS A LIST OF WHAT INCOME IS TAXABLE AND WHAT INCOME IS NOT. PLEASE BE AWARE THAT THESE LISTS ARE NOT ALL INCLUSIVE, AND IF YOU HAVE RECEIVED ANY TYPE OF INCOME THAT DOES NOT APPEAR ON THE LIST, CONTACT THE INCOME TAX BUREAU FOR ASSISTANCE.

**TAXABLE INCOME**

**Gross wages, salaries, commission and other compensation to include:**

- 1. Sick pay and vacation pay (including annual leave).
- 2. Income from wage-continuation plans.
- 3. Stock options - taxed when exercised on amount indicated on W-2 form.
- 4. Cost of group term life insurance over \$50,000.00
- 5. Severance pay.
- 6. Compensation paid in property or the use thereof at fair market value to the same extent as taxable under the Federal Internal Revenue Act and so indicated on the W-2 from.
- 7. Tips.
- 8. Deferred Income Plans are taxable.
- 9. 401-K Plans.
- 10. Income from guaranteed annual wage contracts.
- 11. Bonuses.
- 12. Prizes - if connected with employment.
- 13. Directors fees.
- 14. Union steward fees.
- 15. Ordinary income from Form 4797.
- 16. Profit Sharing - if from non-qualified plan.
- 17. Residents entire share, whether distributed or not, of the net profits of a subchapter S Corporation.

**NET PROFITS FROM:**

- Unincorporated businesses:
- a. Sole proprietorships - Schedule C
  - b. Rental properties - Schedule E
  - c. Partnerships - Schedule B
  - d. Farm Net Income - Schedule F
- Trusts and Estates (file and pay as entity)

**NON-TAXABLE INCOME**

- A. Military pay including reserve pay.
- B. Income earned while under 16 years of age.
- C. Alimony and Child Support.
- D. Capital gains - unless filed on Form 4797.
- E. Interest.
- F. Dividends.
- G. Social Security benefits.
- H. Worker's Compensation.
- I. State unemployment benefits.
- J. Prizes - unless connected with employment.
- K. Income of religious, fraternal, charitable, scientific, literary or educational institutions to the extent that such income is derived from tax-exempt real estate, tax-exempt tangible or intangible property or tax-exempt activities.
- L. Welfare payments.
- M. Pension income - includes lump sum distributions.
- N. Lottery winnings.
- O. Annuities - at time of distribution.