



GENERAL INFORMATION AND INSTRUCTIONS

Filing Deadline is April 15th

FEDERAL 1040 COPY MUST ACCOMPANY THIS FILING
NEW FOR 2005/2006 – IMPORTANT (Please Read)

- **Online Tax Tool** is now available on our City Website @www.heathohio.org. This program will walk you through the process of preparing a 2006 Heath tax return with easy to understand questions that will actually calculate and prepare your return. Look for a pin# that is preprinted on your 2006 tax form or contact us if you need one. You will need this number along with your account number to use the tax tool for preparing your tax return or for looking up your estimated tax payment credit. (Call 522-3427 ext 3 for assistance)
- **Gambling and Lottery Winnings** became a taxable source of income effective January 1, 2005. You only need to include winnings that are reported on Internal Revenue Service (IRS) Form W-2G, Form 5754, or any other form required by the IRS that reports winnings from gambling, prizes and lottery winnings. (Currently winnings of \$1,200.00 or greater) There is **no allowance** for gambling losses to offset gambling winnings.
- **Estimated Tax Payments you must** enter your estimated payments on line 5, as we are no longer printing this figure on the form. You can use the online tool to see your total payment amount See the instructions for this on the website.
- **Estimated Payment Voucher Sheet** is now part of your tax package. You will need to use them if you will be filing a Declaration for 2007. Our office will no longer be mailing quarterly statements.

Age Requirement for filing is 16 years old or older.

The return or extension must be filed by April 15th. Late filing penalty is \$25.

NAME, ADDRESS AND SOCIAL SECURITY NUMBER: 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 filing.

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

INFORMATION FILING: Located just under your name and address. If your only income was from non-taxable sources, (See list of what is taxable and non taxable on the backside of the tax 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

-
- Line 1.** Enter total amount of wages, salaries and other employee compensation. 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 6 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 you 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 for 2006 here.
-
- 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% no matter 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%).
-
- 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 A 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 is this return is filed after the Due Date. (Normally April 15th)
-
- 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 apply the overpayment to year 2007 or refund it.
-

SECTION C DECLARATION OF ESTIMATED TAX (Required when tax due exceeds \$100.00)

-
- Line 14, 15, and 16.** Complete these lines to determine the tax you estimate you will owe for 2007.
-
- Line 17.** Divide line 16 amount by 4 to determine the quarter payment amount before any overpayments from a prior year.
-
- Line 18 and 19.** Complete if there is any overpayment from a prior year, to find what the first quarter payment amount would be.
-
- Line 20.** A \$5.00 penalty charge should be included for filing and paying any quarter late.
-
- Line 21.** This line is to total line 12 above, 19 and 20 if penalty is applicable so that you can pay a final balance and estimate payment with one check.
-