



28 E Main Street
 West Jefferson Ohio 43162
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**VILLAGE OF WEST JEFFERSON
 INCOME TAX RETURN
 FOR THE CALENDAR YEAR 2023**

PRINT NAME, ADDRESS AND PHONE NUMBER

PRIMARY SOCIAL SECURITY

JOINT SOCIAL SECURITY

W-2 COPIES MUST BE ATTACHED

DECLARING EXEMPTION

Exemption Certificate on Pg. 2 Must Be Completed

IF YOU MOVED DURING THE TAX YEAR, COMPLETE THIS BLOCK

Date moved into West Jefferson _____
 Previous Address _____
 Date moved out of West Jefferson _____
 Present Address _____

FOR INCOME TAX DEPARTMENT USE ONLY

TOTAL _____ AUD _____
 PAID W/RETURN: _____ CK NO. _____
 DUE _____ CR TO 2024 _____ REFUND _____

PDF (tax return)
 available at: www.westjeffersonohio.gov

PART YEAR RESIDENTS: You should complete this form using only information on income received and taxes withheld or paid while living or working in West Jefferson.

INCOME

- 1. TOTAL W-2 WAGES (USE W-2 BOX 5 OR BOX 18, WHICHEVER IS HIGHER) ATTACH ALL W-2S & W2GS.....1 \$ _____ (Worksheet 1/Column C)
- 2. NON-WAGE TAXABLE INCOME (FROM WORKSHEET II LINE 5 ON BACK OF FORM,WORKSHEET III, LINE 16.)....2 \$ _____
- 3. TOTAL TAXABLE INCOME (ADD LINES 1 & 2.)3 \$ _____

TAX

- 4. WEST JEFFERSON TAX DUE BEFORE CREDITS (MULTIPLY LINE 3 BY 1%).....4 \$ _____

CREDITS

- 5. CREDIT FOR TAX WITHHELD FOR VILLAGE OF WEST JEFFERSON ONLY.....5 \$ _____
- 6. CREDIT FOR TAX PAID ON NON-WAGE INCOME (PAID TO WEST JEFFERSON ONLY).....6 \$ _____
- 7. 2023 ESTIMATED TAX PAYMENTS MADE TO THE CITY OF WEST JEFFERSON.....7 \$ _____
 INCLUDES ANY OVERPAYMENT CARRIED FROM 2022 TO 2023.
- 8. TOTAL CREDITS (ADD LINES 5, 6 & 7.).....8 \$ _____
- 9. SUBTRACT LINE 8 FROM LINE 4.9 \$ _____

OVERPAYMENT

NO TAXES OF \$10.00 OR LESS SHALL BE REFUNDED OR CREDITED

- 10. ENTER THE OVERPAYMENT AMOUNT YOU WANT APPLIED TO YOUR 2024 ESTIMATED TAX.10 \$ _____
- 11. ENTER THE OVERPAYMENT AMOUNT YOU WANT REFUNDED. (ALLOW 90 DAYS FOR YOUR REFUND).....11 \$ _____

BALANCE DUE

- 12. IF THE AMOUNT ON LINE 9 IS GREATER THAN \$10.00, ENTER THAT AMOUNT HERE. THIS IS YOUR 2023 BALANCE DUE.12 \$ _____
 THIS AMOUNT MUST BE PAID WITH THIS FORM ON OR BEFORE APRIL 15, 2024 OR THE IRS DUE DATE.
- 13.PENALTY AND INTEREST (SEE INSTRUCTIONS. LATE FILING PENALTY \$25).....13 \$ _____

ESTIMATED INCOME TAX (LEAVE LINES 14-20 BLANK IF YOU WANT THE CITY TO CALCULATE YOUR ESTIMATED TAX FOR 2024 BASED ON YOUR 2023)

- 14. ESTIMATED TAXABLE INCOME FOR 2024 TAX YEAR.....14 \$ _____
- 15. ESTIMATED TAX DUE (MULTIPLY LINE 14 BY 1%)15 \$ _____
- 16. TAXES TO BE WITHHELD AND PAID TO WEST JEFFERSON16 \$ _____
- 17. ESTIMATED TAX DUE FOR 2024 TAX YEAR (SUBTRACT LINE 16 FROM LINE 15.)17 \$ _____
- 18. FIRST QUARTER OF ESTIMATED TAX PAYABLE TO CITY OF WEST JEFFERSON (MULTIPLY LINE 17 BY 25%)..... 18 \$ _____
- 19. 2023 OVERPAYMENT (FROM LINE 10) APPLIED TO 2024 ESTIMATED TAXES.19 \$ _____
- 20. NET AMOUNT DUE FOR FIRST QUARTER 2024 (SUBTRACT LINE 19 FROM LINE 18.)20 \$ _____

TOTAL AMOUNT DUE WITH FORM

- 21. ADD LINES 12, 13 AND 20 AND ENTER THE SUM HERE. **This is the total amount due with this form on or before April 15, 2024 or the IRS Due Date**...21 \$ _____

Make checks payable to: VILLAGE OF WEST JEFFERSON INCOME TAX DIVISION. MAIL TO: 28 EAST MAIN STREET, WEST JEFFERSON OH 43162

I AUTHORIZE THE INCOME TAX DIVISION TO DISCUSS MY ACCOUNT WITH THE PREPARER NAMED BELOW. CHECK HERE

UNDER PENALTIES OF PERJURY, I DECLARE THAT I HAVE EXAMINED THIS RETURN AND ACCOMPANYING SCHEDULES AND STATEMENTS, AND TO THE BEST OF MY KNOWLEDGE AND BELIEF, THEY ARE TRUE, CORRECT AND COMPLETE.
 DECLARATION OF PREPARER (OTHER THAN TAXPAYER) IS BASED ON ALL INFORMATION OF WHICH PREPARER HAS ANY KNOWLEDGE.

 SIGNATURE OF TAXPAYER DATE

 SIGNATURE OF TAXPAYER'S SPOUSE (IF JOINT RETURN) DATE

 SIGNATURE OF PERSON (AND FIRM) PREPARING RETURN, ADDRESS & PHONE NO.

Cash Check Money Order
 CHECK OR MONEY ORDERS PAYABLE TO:
 WEST JEFFERSON INCOME TAX
 TO PAY BY CHARGE CARD: VISA MC
Enter number and expiration date fully and accurately. DISCOVER

Acct no. _____
 3Digit Code _____ (Back of Card)
 EXP. DATE: _____ AMT. CHARGED: _____
 SIGNATURE: _____

WORKSHEET I – WAGE AND SALARY

A COPY OF EACH FORM W-2, 1099-MISC, 1099-K, W-2G, PAGE 1 OF FEDERAL FORMS 1040/1040A/1040EZ FORM 2106 AND SCHEDULE A

SPECIAL INSTRUCTIONS

I. If the tax withheld was paid to the Village of West Jefferson, enter the actual amount of tax withheld for West Jefferson in Column D.

Column A Date wages were earned (month/day).	Column B Name of municipality in which income was earned.	Column C Income earned in Column B municipality.	Column D West Jefferson Withholding
		Total Column C	Total Column D

WORKSHEET II – NON-WAGE INCOME A COPY OF EACH FEDERAL FORM OR SCHEDULE USED MUST BE ATTACHED.

- | | |
|--|----------|
| 1. NET PROFIT (LOSS) FROM SCHEDULE C. | \$ _____ |
| 2. RENTAL PROFIT (LOSS) FROM SCHEDULE E. | \$ _____ |
| 3. OTHER NON-WAGE INCOME (ATTACH EXPLANATION). | \$ _____ |
| 4. LOSS CARRY FORWARD FROM PRIOR YEAR(S). | \$ _____ |
| 5. COLUMN TOTAL (IF LESS THAN ZERO, USE ZERO). | \$ _____ |

CARRY TOTAL FROM LINE 5 TO FRONT OF RETURN LINE 2.

WORKSHEET III – BUSINESS ALLOCATION FORMULA FOR NON-RESIDENT BUSINESSES

	A. All Locations	B. West Jefferson Locations	C. Column B ÷ A
1. a) Avg. Original Cost of Real & Tangible Personal Property	\$ _____	\$ _____	
b) Gross Annual Rental Receipts Multiplied by 8.....	\$ _____	\$ _____	
c) Total of Line 1.....	\$ _____	\$ _____	_____ %
2. Gross Receipts from Sales.....	\$ _____	\$ _____	_____ %
3. Wages, Salaries Paid.....	\$ _____	\$ _____	_____ %
4. Total Percentages			_____ %
5. AVERAGE PERCENT (Divide Total Percent by # of Percentages Used).			_____ %
	Enter here and on Line 3 of Worksheet II		_____ %

EXEMPTION CERTIFICATE (Signature is required on front of this form)

NO TAXABLE INCOME BECAUSE OF THE REASON INDICATED BELOW:

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- UNDER 18 for the entire year of _____. My date of birth is ___/___/___ (Attach proof of DOB)
- RETIRED - I received only pension, Social Security and/or interest or dividend income.
- ACTIVE MEMBER OF THE U.S ARMED FORCES FOR THE ENTIRE YEAR OF _____.
(This exemption does not include civilians employed by the military or the National Guard)
- NON-RESIDENT OF WEST JEFFERSON FOR THE ENTIRE YEAR OF _____.
- NO EARNED INCOME FOR THE ENTIRE YEAR OF _____.
(Public Assistance, SSI, Unemployment, etc. is not considered earned income.)