

**VILLAGE OF CROOKSVILLE
INCOME TAX RETURN
INSTRUCTION SHEET**

GENERAL INSTRUCTIONS:

1. WHO IS REQUIRED TO FILE THIS RETURN

ALL RESIDENT INDIVIDUALS 18 YEARS OLD AND OLDER AND ALL RESIDENT BUSINESSES must file a Village Income Tax Return on or before April 15th of each year, even though the entire tax due has been withheld and/or whether or not any tax is due. Failure to comply is considered a misdemeanor under Village of Crooksville, Ohio Mandatory Income Tax Filing Ordinance 2197. Village of Crooksville, Ohio Income Tax Ordinance 2015-2548 imposes the tax on all salaries, wages, commissions and other personal service compensation from all sources regardless of where it is earned and allows full credit up to 1.5% for tax paid to another municipality on the same income.

NON-RESIDENT BUSINESS ENTITIES AND/OR INDIVIDUALS, must file a return on income attributable to and/or earned in Crooksville on which no tax was withheld to Crooksville. A resident individual who is a sole owner of a resident unincorporated business entity shall disregard the business allocation formula and pay the tax on the entire net profits of the resident unincorporated business entity to this municipality: provided, however, that on the income attributable to another taxing municipality there shall be a credit allowed of the amount of tax paid, up to 1.5%, to such other municipality.

2. SHORT FORM FILING.

If total gross earned income is from salaries, wages and other compensation supported by attached W-2's, make any adjustment, if necessary on Line 4, compute your tax liability on Line 7, deduct tax withheld, not to exceed 1.5% per W-2 or taxing area, plus any estimate payments on Line 8. Any balance of tax due must be paid at the time of filing.

3. LONG FORM FILING.

Other income reported on Line 2, from any source whatsoever, on which there is no tax withheld, requires appropriate Schedule(s) to be completed on page 2, and/or copies of Federal Schedule(s) must be attached.

Schedule "X" adjustments are for reconciliation with Federal adjusted gross and for individual Form 2106 deductions. When completing Schedule "X", a copy of Federal Return and/or Form 2106 must be attached.

4. WITHHOLDING CREDITS.

Credits claimed for withholding to any municipality must be supported by copy of your W-2(s) or other municipality Income Tax Return. Credits claimed for withholding to another municipality cannot exceed 1.5% per W-2 or taxing area.

5. SCHEDULE "X" ADJUSTMENTS.

If your Schedule "X" adjustments entitle you to a refund, you must claim your refund from the city where the tax was withheld as we have no money to refund if the tax was paid to another municipality.

6. RESIDENTS EMPLOYED IN NON-TAXING AREAS.

Any income earned in a non-taxing area is taxable to your resident city. If the tax has been withheld to another city, please show the location of your employment on line 1 of Form R, page 1.

7. EXTENSION OF TIME TO FILE.

A one month extension beyond any extension requested or granted by the IRS for filing of the Federal Income Tax Return is allowed, provided a copy of your Federal Extension and a tentative return, accompanied by payment, if there will be any tax due, is filed by the date the return is normally due. A request of Extension of Time to File must be filed with the Crooksville Income Tax Office by the Taxpayer.

LATE FILING FEE, PENALTY AND/OR INTEREST WILL BE ASSESSED TO ANY RETURN FILED AFTER THE NORMAL DATE DUE, IF A REQUEST FOR EXTENSION OF TIME TO FILE IS **NOT** RECEIVED IN THE INCOME TAX OFFICE BY THE NORMAL DATE DUE.

8. INCOME SUBJECT TO TAX:

Earned income is defined as salaries, wages, commissions, and other compensation and would include but not be limited to: bonuses, incentive payments, directors fees, property in lieu of cash, tips, dismissal or severance pay, vacation pay, wage continuation plans, depreciation recapture and other compensation earned, received or accrued or any other remuneration, that is paid to or constructively received by the recipient. That portion of gross wages which may be deferred under a federally recognized plan is subject to taxation and to withholding.

9. EXEMPTIONS AND ITEMIZED DEDUCTIONS

as available on individual federal income tax returns are not allowed. The municipal income tax is based on gross earnings.

10. INCOME NOT TAXABLE:

Military pay or allowances, net profits of any civic, charitable, religious, fraternal scientific, literary, or educational institutions, Social Security Benefits, unemployment insurance benefits, welfare benefits and qualified pensions (by IRS definition) paid as a result of retirements, alimony, child support, royalties, dividends, interest, and other revenue from intangible property, personal earnings of any person under 18 years of age.

INSTRUCTIONS FOR PREPARATION OF PAGE 1

HEADING:

BOX 1: Print your name and address clearly. If you and your spouse are filing jointly, you must include both names in this box. Make necessary corrections and/or additions, if already printed.

BOX 2: Complete all lines which apply to you.

SCHEDULE A:

For reporting wages earned as an employee.

From your W-2 Form(s) enter your employer's name(s), the location of your employment, the amount of Crooksville Income Tax withheld, if any, and the total Gross Wages Earned before any deductions. This will be the highest amount listed on your W-2, usually in box 18 or box 5.

LINE 1. Enter Total Wages Earned of All Attached W-2 Forms Here.

NOTE: IF YOU ARE FILING W-2 WAGES ONLY, GO TO LINE 6 NOW.

LINE 2. The total of Other Income Subject to Crooksville Income Tax is entered here. Attach the appropriate Federal Schedules and/or any Supporting reports. Interest and dividends are not taxable.

LINE 3. Enter total of Lines 1 and 2 here.

LINE 4. The adjustment total from Schedule X, on page 2 is entered here. Schedule X is for reconciliation with Federal Income Tax Return and/or Federal Form 2106. If Schedule X is used these forms must be attached.

4(a): Total of items not deductible after reconciliation

4(b): Total of items not taxable after reconciliation

4(c): Difference of lines 4(a) and 4(b).

LINE 5. 5(a): The adjusted net income after adding or subtracting Line 4(c) to or from Line 3.

5(b): The amount allocable to Crooksville if Schedule "Y" (Business Allocation Formula) is used by corporations, unincorporated businesses, partnerships, professions, or other entities doing business within or without Crooksville if actual record of their local business is not maintained. Enter percentage from Step 5 of Schedule Y in appropriate blank. Calculate percentage of Line 5(a) allocable to Crooksville, enter amount here.

LINE 6. Amount subject to Crooksville income tax. Figure should match either figure on Line 1, Line 5(a) or Line 5(b).

LINE 7. Enter one and one half percent (1.5%) of line 6 here.

LINE 8. 8(a): Enter all Crooksville Income Tax withheld by your employer.

8(b): Enter the total of all 2018 Estimated Tax Payments made to Crooksville including any credit from any overpayment on prior year. If overpayment was discovered as a result of an Amended Return, the Amended Return must be on file with the Crooksville Income Tax Office. Indicate in which year the overpayment was made.

8(c): **CROOKSVILLE RESIDENTS ONLY:** Enter Income Tax paid to other municipalities not to exceed one and one half percent (1.5%) per W-2 or taxing area on income shown on line 6. State the municipality or municipalities for which the income tax was withheld. Attach itemized breakdown if W-2(s) are marked *Various* or *All Cities*

8(d) Enter the Total of Lines 8(a) through 8(c).

LINE 9. If Line 7 is greater than Line 8(d), enter the difference here.

Remittance of this amount must accompany the return when filed.

LINE 10. PENALTY: A penalty of 15% of Line 9 must be included on returns received by the Crooksville Income Tax Office after the original date due.

INTEREST: Interest at a rate of ½% per month (6% per annum) of Line 9 must be included on returns received by the Crooksville Income Tax Office after the original date due.

Penalty and Interest charges will be assessed to any account with an unpaid balance after the filing deadline, whether or not the return was filed on time.

LINE 11. LATE FILING FEE: A late filing fee of \$25.00 per month (not to exceed \$150.00) must be included on all returns filed after the normal date due, whether or not any tax is due.

FOR MORE INFORMATION CONCERNING THE PENALTIES AND INTEREST, SEE GENERAL INSTRUCTIONS, PARAGRAPH 7.

LINE 12. Enter total of Lines 9, 10 and 11 here.

LINE 13. If Line 8(d) is Greater than Line 7, subtract Line 11 and enter the difference here. Indicate the amount to be credited to your 2016 return and/or the amount you request to be refunded. Overpayment claims will receive credit only on returns fully completed. Refunds will be issued 90 days after receipt of request. If you have an overpayment and have filed after the normal date due, be sure you included the Late Filing Fee on Line 11 before computing your credit.

PAGE 2.

When entering other income on line 2 of page 1, the appropriate schedules of page 2 must be complete unless Federal schedules are attached. If using Schedule "X", copy of Federal Return and/or Form 2106 must be attached.

SIGNATURE BOX: THE RETURN MUST BE SIGNED. If filing jointly, both signatures must be on form. Each Taxpayer's social security number must accompany his/her signature to assure correct credit of filing and payment.

PLEASE COMPLETE RETURN WITH BLUE OR BLACK INK. RECEIPTS WILL BE SENT TO THOSE FILING BY MAIL ONLY IF A SELF-ADDRESSED STAMPED ENVELOPE IS INCLUDED WITH RETURN. AMOUNTS OF LESS THAN TEN DOLLAR (\$10.00) WILL NOT BE REFUNDED OR COLLECTED. ONLY COMPLETED RETURNS WILL BE PROCESSED. A RETURN IS CONSIDERED COMPLETE WHEN CORRECTLY FILLED OUT, DOCUMENTS OF ALL REPORTED AMOUNTS ARE ATTACHED, AND THE FORM IS SIGNED. INCOMPLETE RETURNS WILL BE RETURNED TO TAXPAYER FOR COMPLETION.

HELPFUL PREPARATION HINTS AND REMINDERS FOR CROOKSVILLE INCOME TAX

- ◆ READ ALL INSTRUCTIONS. IF YOU STILL HAVE A QUESTION CALL THE INCOME TAX OFFICE.
- ◆ Provide complete name, address, SS# or Federal ID # for taxpayer. Include DBA, when applicable.
- ◆ April 15th (or 4 months after close of fiscal year) is the filing date of Crooksville. When the Filing Date falls on a Weekend Day or Holiday, the Filing Date is extended until the next scheduled Business Day.
- ◆ Extension to File request must include a copy of the Federal Extension and reach the Crooksville Income Tax Office by the filing date.
- ◆ Do not use federal box (box 1) on W-2 form for local wages, tips & other compensation. It may not include all taxable income. Use the highest amount listed on W-2, usually found in box 5 or 18.
- ◆ **Furnish documentation for all figures on tax return.**
- ◆ Attach all W-2 forms (showing federal, state and local information) and applicable federal schedules, e.g., Schedule C, Schedule E, Schedule F, 2106, etc.
- ◆ When calculating credit for taxes withheld for another municipality, each W-2 and/or local taxing area must be calculated separately. Credit for tax paid to other municipalities cannot exceed our rate of 1.5%.
- ◆ When claiming credit for taxes paid to another municipality, attach documentation of credit claimed.
- ◆ Only apply declaration payments of current year.
- ◆ Call the Crooksville Income Tax Office to verify estimated payments and/or credit from previous years.
- ◆ Supply copies of K-1's (with complete addresses) for all partnerships reported on residents returns to determine if income/losses apply.
- ◆ When completing Schedule Y (Business Allocation Formula) on back of tax return, be sure to include wages in accordance with the method of accounting used in the computation of the net income of the taxpayer.
- ◆ Non-resident taxpayers doing business both in and out of Crooksville who are entitled to allocate profits via Schedule Y must also allocate losses accordingly.
- ◆ Taxpayer must sign form. If a joint account both parties must sign. Return will not be considered complete without signatures.
- ◆ Only completed returns will be processed.
- ◆ Payment in full must accompany return.
- ◆ Fill in move in/out dates, when applicable (Box 2).
- ◆ When using "Final Return" wording, provide explanation.
- ◆ When possible use the Crooksville Income Tax return in lieu of generic forms.
- ◆ If there are unusual circumstances involved in filing a return, provide written explanation by providing additional sheets.
- ◆ Print name of tax preparer and include telephone number. Not all signatures are legible.
- ◆ Address envelope to "Tax Department" rather than just "Village of Crooksville" to ensure proper service.
- ◆ Before filing return, check for mathematical errors.

VILLAGE OF CROOKSVILLE
INCOME TAX RETURN
FOR THE CALENDAR YEAR 2018

MAKE CHECK OR MONEY ORDER
PAYABLE TO:
CROOKSVILLE INCOME TAX
98 SOUTH BUCKEYE STREET
CROOKSVILLE, OHIO 43731
740-982-6973 EXT. 109

RETURN MUST BE FILED ON OR
BEFORE APRIL 15, 2019, OR WITHIN 4
MONTHS OF END OF TAX PERIOD.

OR OTHER TAXABLE PERIOD BEGINNING AND ENDING

- 1. THIS RETURN MUST BE SUBMITTED BY EVERYONE WHO HAS INCOME SUBJECT TO CROOKSVILLE INCOME TAX, REGARDLESS OF WHETHER OR NOT TAX HAS BEEN WITHHELD, A DECLARATION HAS BEEN FILED OR WHETHER OR NOT ANY TAX IS DUE.
2. ANY TAXPAYER ATTACHING A COPY OF HIS/HER FEDERAL RETURN OR SCHEDULES, WHERE APPLICABLE, NEED NOT COMPLETE PAGE 2 (EXCEPT SCHEDULE Y WHEN LINE 5B IS USED)
3. RETURNS WILL NOT BE CONSIDERED COMPLETE WITHOUT PAYMENT, PROPER DOCUMENTATION AND/OR SIGNATURE(S). INCOMPLETE RETURNS WILL NOT BE PROCESSED AND SAME WILL BE RETURNED TO YOU FOR COMPLETION.

1. TAXPAYER'S NAME and ADDRESS
Name
Spouse Name
Address
City ST Zip
2. WHERE APPLICABLE, FOLLOWING QUESTIONS MUST BE ANSWERED
If Moved During Year of this Return Give Date of Move
Into Crooksville Out of Crooksville
If Began or Terminated a Business During Year of this Return Give Date
Business Opened Business Closed
Has your federal tax liability for any prior year been changed in this year?
Yes No Year(s)
Check your status as a taxpayer: Resident: Full Yr Part Yr Non-resident
Employee Proprietor Partner Partnership Rental Corporation

Enter TOTAL Gross Wages, Salaries, Bonuses, Commissions, and Other Compensation received BEFORE ANY PAYROLL DEDUCTIONS.
ATTACH COPIES OF W-2 FORMS.

Table with columns: PRINT NAME AND ADDRESS OF EMPLOYER(S). Add additional sheet if necessary, CROOKSVILLE TAX WITHHELD, WAGES, ETC.
Rows include: A, B, C; 1. TOTAL; 2. OTHER INCOME; 3. TOTAL INCOME; 4. A. Items not deductible; B. Items not taxable; C. DIFFERENCE BETWEEN LINES 4A AND 4B; 5. A. ADJUSTED NET INCOME; B. AMOUNT ALLOCABLE TO CROOKSVILLE IF SCHEDULE Y, PAGE 2 IS USED; 6. AMOUNT SUBJECT TO CROOKSVILLE INCOME TAX; 7. CROOKSVILLE INCOME TAX LIABILITY, 1.5% OF LINE 6; 8. CREDITS; 9. BALANCE OF TAX DUE; 10. *PENALTY (15% OF TOTAL TAX DUE) PLUS *INTEREST (0.500% PER MONTH); 11. LATE FILING FEE; 12. TOTAL DUE TO CROOKSVILLE INCOME TAX; 13. OVERPAYMENT.

Please complete return with blue or black ink. Submit original only, no copies. Receipts will be sent to those filing by mail only if a self-addressed stamped envelope is included with return. Amounts of less than Ten Dollars (\$10.00) will not be refunded or collected. If you have any questions, please refer to the instruction sheet or call the Crooksville Income Tax Office.

RETURN MUST BE SIGNED
THE UNDERSIGNED DECLARES THAT THIS RETURN, INCLUDING ACCOMPANYING SCHEDULES AND STATEMENTS, IS A TRUE, CORRECT AND COMPLETE RETURN FOR THE TAXABLE PERIOD STATED AND THAT SCHEDULE FIGURES USED HEREIN ARE THE SAME AS USED FOR FEDERAL INCOME TAX PURPOSES.

TAXPAYER SIGNATURE Social Security Number Date
TAXPAYER SIGNATURE Social Security Number Date
Name, Address and Telephone Number of Preparer:

1. TOTAL RECEIPTS, LESS ALLOWANCES, REBATES AND RETURNS..... \$ _____
2. LESS, (a) Cost of goods, or (b) Cost of Operations, whichever is applicable....(Indicate labor charges included \$ _____).....
3. GROSS PROFIT FROM SALES, ETC. (Line 1 less Line 2).....
4. DIVIDENDS \$ _____, INTEREST \$ _____ ROYALTIES \$ _____
5. RENTS RECEIVED, IF CONNECTED WITH TRADE OR BUSINESS.....
6. OTHER BUSINESS INCOME (Specify).....
7. TOTAL BUSINESS INCOME BEFORE DEDUCTIONS..... \$ _____

	<u>BUSINESS</u>	<u>DEDUCTIONS</u>		
8. COMPENSATION OF OFFICERS	\$ _____	14. UTILITIES	\$ _____	
9. SALARIES and WAGES not deducted elsewhere	_____	15. INSURANCE	_____	
10. PAYMENTS TO PARTNERS	_____	16. DEPRECIATION, Amortization, Depletion	_____	
11. RENTS (PAID TO _____)	_____	17. REPAIRS	_____	
12. INTEREST ON BUSINESS INDEBTEDNESS	_____	18. ADVERTISING AND PROMOTION	_____	
13. BUSINESS TAXES (INCOME)	_____	19. AUTO, TRUCK AND TRAVEL	_____	
OTHER BUSINESS TAXES	_____	20. OTHER (Attach Statement)	_____	
21. TOTAL BUSINESS DEDUCTIONS (Total of lines 8 through 20).....				\$ _____
22. NET PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION (Line 7 less Line 21).....				\$ _____

SCHEDULE E INCOME FROM RENTS (Attach Statement Explaining Columns 3, 4 and 5)

1. KIND AND ADDRESS OF PROPERTY	2. RENT AMOUNT	3. DEPRECIATION	4. REPAIRS	5. OTHER EXPENSES	6. NET INCOME (LOSS)
TOTAL INCOME (LOSS) SCHEDULE E.....					\$ _____

LIST ADDITIONAL PROPERTIES ON SEPARATE SHEET, IF NEEDED

SCHEDULE H: OTHER INCOME NOT INCLUDED IN SCHEDULE E FROM PARTNERSHIPS, S CORPORATION, ESTATES, TRUSTS, FEES, ETC.

RECEIVED FROM	FOR (DESCRIBE)	AMOUNT
TOTAL INCOME SCHEDULE H.....		\$ _____

ADD TOTALS OF SCHEDULES C, E AND H. ENTER TOTAL HERE AND ON LINE 2, PAGE 1....\$ _____

When using Schedule X, copy of Federal Income Tax Return must be attached.

SCHEDULE X RECONCILIATION WITH FEDERAL INCOME TAX RETURN

ITEMS NOT DEDUCTIBLE	ADD	ITEMS NOT TAXABLE	DEDUCT
A. NET LOSS FROM SALE, EXCHANGE OR OTHER DEPOSITION OF CAPITAL OR OTHER ASSETS.....	\$ _____	N. NET GAIN FROM SALE, EXCHANGE OR OTHER DISPOSITION OF CAPITAL OR OTHER ASSETS.....	\$ _____
B. EXPENSES INCURRED IN THE PRODUCTION OF NON-TAXABLE INCOME.....	\$ _____	O. INTEREST EARNED OR ACCRUED.....	\$ _____
C. CITY OR STATE INCOME TAX.....	\$ _____	P. DIVIDEND (LESS FEDERAL EXCLUSION).....	\$ _____
D. NET OPERATING LOSS DEDUCTION PER FEDERAL RETURN.....	\$ _____	Q. INCOME FROM PATENTS AND COPYRIGHTS.....	\$ _____
E. PAYMENTS TO PARTNERS.....	\$ _____	R. OTHER INCOME EXEMPT FROM CROOKSVILLE TAX (EXPLAIN).....	\$ _____
F. SICK PAY NOT INCLUDED ON PAGE 1.....	\$ _____		\$ _____
G. CONTRIBUTIONS (NOT BUSINESS EXPENSES).....	\$ _____		\$ _____
H. OTHER EXPENSES NOT DEDUCTIBLE (EXPLAIN).....	\$ _____		\$ _____
I. KEOGH, IRA, AND OTHER DEFERRED COMPENSATION.....	\$ _____	Z. TOTAL DEDUCTIONS (ENTER ON LINE 4B, PAGE 1)....	\$ _____
J. TOTAL ADDITION (ENTER ON LINE 4A, PAGE 1).....	\$ _____		

SCHEDULE Y BUSINESS ALLOCATION FORMULA

	A. LOCATED EVERYWHERE	B. LOCATED IN CROOKSVILLE	C. PERCENTAGE (B DIVIDED BY A)
STEP 1. AVERAGE VALUE REAL & TANGIBLE PERSONAL PROPERTY GROSS ANNUAL RENTALS MULTIPLIED BY 8	\$ _____	\$ _____	XXXXXXXXXXXXXX
TOTAL OF STEP 1.	\$ _____	\$ _____	XXXXXXXXXXXXXX
STEP 2. TOTAL WAGES, SALARIES, COMMISSIONS AND OTHER COMPENSATION PAID TO ALL EMPLOYEES	\$ _____	\$ _____	_____ %
STEP 3. GROSS RECEIPTS FROM SALES AND WORK/SERVICES PERFORMED	\$ _____	\$ _____	_____ %
STEP 4. TOTAL OF PERCENTAGES			_____ %
STEP 5. AVERAGE PERCENTAGES (DIVIDE TOTAL PERCENTAGES BY NUMBER OF PERCENTAGES USED)			_____ %
ENTER HERE AND ON LINE 5B, PAGE 1			_____ %

**VILLAGE OF CROOKSVILLE, OHIO
DECLARATION OF ESTIMATED INCOME TAX**

FILE AND MAKE REMITTANCE TO:
CROOKSVILLE INCOME TAX
98 SOUTH BUCKEYE STREET
CROOKSVILLE, OHIO 43731

FOR CALENDAR YEAR 2019
Or Fiscal Year Beginning _____ and Ending _____

1. Total Estimated Income subject to Crooksville Income Tax		\$ _____
2. Estimated Tax 1 1/2% (1.5%) of line 1.		\$ _____
3. Estimated Crooksville Tax to be Withheld by Employer		\$ _____
4. Estimated Crooksville Tax Per This Declaration (Line 2 Minus Line 3)		\$ _____
5. Credits: A. Credit for Overpayment of Previous Return		\$ _____
B. If Amended D-1, Payments on Previous D-1		\$ _____
C. Other (specify)		\$ _____
D. Total Credits		\$ _____
6. Net Estimated Tax Due (Line 4 minus Line 5D)		\$ _____
7. Amount Paid With This Declaration (1/4 of Line 6)*		\$ _____
8. Balance of Estimated Tax Due (Line 6 Minus Line 7)		\$ _____

Name: _____
 Name: _____
 Address: _____
 City: _____ ST: _____ Zip: _____

THE UNDERSIGNED DECLARES THIS TO BE A TRUE, CORRECT AND COMPLETE DECLARATION OF ESTIMATED INCOME TAX FOR PERIOD STATED.

TAXPAYER SIGNATURE	SSN	DATE	TITLE
TAXPAYER SIGNATURE	SSN	DATE	

**INSTRUCTIONS
2019 DECLARATION OF ESTIMATED INCOME TAX**

WHO MUST FILE A DECLARATION OF ESTIMATED INCOME TAX:

Every person who anticipates any taxable income which is not subject to withholding at a rate of 1.5% or more by his or her employer, or who engages in any business, profession, enterprise or activity subject to the tax imposed by Village Ordinance 979.
 Declaration is due on or before April 15, 2020 or on or before the 15th of the fourth month after your tax period ends.
 1/4 of the Net Total Tax Due (Line 6)* is due at the time of filing with a similar payment due July 31, October 31, and January 31, after the tax period ends.

PREPARATION OF FORM D-1:

1. Enter the amount of taxable income you expect to earn from all sources in 2019.
 2. Multiply line 1 by .015 to calculate the amount of estimated income tax you will owe Crooksville.
 3. Enter the amount of income tax you expect your employer(s) to withhold from your wages.
 4. Subtract Line 3 from Line 2. The answer will be your Estimated Crooksville Income Tax for 2019.
 5. Enter any amount of Credit you believe shall be applied to your account.
 6. Subtract Line 5D from Line 4. The answer will be your Net Estimated Tax Due.
 7. Enter the amount of Line 6 you are remitting with this Declaration. This amount must not be less than 22.5% of line 6.*
 8. Subtract Line 7 from Line 6. The answer is the Balance of Estimated Tax Due.
- Signature Box: Sign your name, enter your social security number, and date. If filing jointly, your spouse must also sign the declaration. If filing as a business, you must enter your title and your company's FIN.

DECLARATION AND REMITTANCE SHALL BE MAILED OR DELIVERED IN PERSON TO:

**CROOKSVILLE INCOME TAX
98 SOUTH BUCKEYE STREET
CROOKSVILLE, OHIO 43731
PHONE: 740-982-6973 Ext. 109**

* Changes in the ORC require that only 22.5% of your net estimated tax be paid quarterly.