

VILLAGE OF WEST JEFFERSON

2024 INCOME TAX INFORMATION AND INSTRUCTIONS

WHO MUST FILE: Every resident or part-year resident of the Village of West Jefferson, Ohio who is 18 years of age or older must file a Village tax return, even if no income was earned in 2024 or no tax is due. Every non-resident who owns rental property and/or operates a business in West Jefferson must also file an annual return. Retired individuals, with no taxable income, should check the "Retired" box on the back of form at the bottom, sign and return the form to the Village of West Jefferson Income Tax Department.

REFUNDS: Individuals who have had tax withheld for the Village of West Jefferson on income earned prior to their eighteenth birthday may request a refund of that tax by contacting the Income Tax office at (614) 879-9757. Allow 90 days for your refund.

WHEN YOU MUST FILE: The filing deadline is April 15, 2025. If you have requested or received an extension to file your federal income tax return, your municipal income tax return is automatically extended. However, you must provide a copy of the federal extension with your tax return for 2024 on or before October 15, 2025. **An extension to file is not an extension to pay. The tax is still due April 15, 2025 or IRS Due Date.**

WHERE TO FILE: **Mail forms to:**
VILLAGE OF WEST JEFFERSON
INCOME TAX DEPARTMENT
28 EAST MAIN STREET
WEST JEFFERSON, OH 43162

INCOME SUBJECT TO TAX: In general, taxable income includes, but is not limited to: gross compensation, salaries, wages, commissions, bonuses, incentive payments, profit sharing, stipends, stock options, deferred compensation, directors fees, property in lieu of cash, vacation & sick pay, severance pay, tax shelter plans, net profit from business & professional activities, net farm income, net income from rentals, gambling & lottery winnings, unless specifically exempted by the Village of West Jefferson or exempted from Ohio municipal income taxes by Ohio law.

NON-TAXABLE INCOME includes dividends, interest, military pay, income from intangible property, pensions, unemployment compensation, certain government assistance payments and social security benefits. This list is not all-inclusive. For a complete definition of taxable and nontaxable income, please refer to the Codified Ordinances of the Village of West Jefferson. Section 182.

NAME AND ADDRESS: Put your name, address and social security number for yourself, and your spouse if filing a Joint return, in the designated places on the form. Please provide a daytime phone number, including area code. Complete any information in the top right section that may apply.

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. You must also provide the date you moved into or out of West Jefferson.

2024 TAX DUE

- LINE 1: Use **WORKSHEET I** on the back of the form and enter the total from Column C
- LINE 2: Use **WORKSHEET II** on the back of the form and enter the total, (if greater than zero), from Line 5. If **WORKSHEET III** is needed, please contact the Income Tax office for details.
- LINE 3: Add Lines 1 & 2 and enter the sum
- LINE 4: Multiply Line 3 by 1% (.01)
- LINE 5: Enter the total from Column D of **WORKSHEET I**.
- LINE 6: Taxes paid to the Village of West Jefferson for non-wage income.
- LINE 7: Enter the total of all payments you made directly to West Jefferson for 2024 taxes plus any overpayment from 2023 that is being applied to your 2024 taxes.
- LINE 8: Add Lines 5, 6 & 7 and enter the sum
- LINE 9: Subtract Line 8 from Line 4
- LINE 10: If the amount on Line 9 results in an overpayment and is \$10.00 or less, the amount will not be credited. If the amount on Line 9 is greater than \$10.00, enter the amount that you want applied to your 2025 Estimated tax
- LINE 11: If the amount on Line 9 results in an overpayment and is \$10.00 or less, the amount will not be refunded. If the amount on Line 9 is greater than \$10.00, enter the amount of the overpayment you want refunded.
- LINE 12: If the amount on Line 9 is greater than \$10.00, enter that amount. This is your 2024 balance due. This amount must be paid with the form on or before April 15, 2025. No payment is due if \$10.00 or less.
- LINE 13: You do not need to calculate the penalty and interest charges. The Village of West Jefferson will calculate any penalties and/or interest due and send you a bill.

2025 ESTIMATED TAX: Lines 14-20 must be completed if Line 7 plus Line 9 exceeds \$200.00. **LEAVE LINES 14-20 BLANK IF YOU WANT THE VILLAGE TO CALCULATE YOUR ESTIMATED TAX FOR 2024 BASED ON YOUR 2025 INCOME.** If you anticipate owing no tax for Tax Year 2024, enter a Zero on Line 17. Estimates are due 4/18/25, 6/15/25, 9/15/25 and 1/15/26.

- LINE 14: Estimated taxable income for 2025 tax year
- LINE 15: Estimated tax due (multiply Line 14 by 1%.)
- LINE 16: Taxes to be withheld during 2025 for West Jefferson
- LINE 17: Estimated tax due for 2025 tax year (subtract Line 16 from Line 15)
- LINE 18: First quarter of estimated tax payable to Village of West Jefferson (multiply Line 17 by 25%.)
- LINE 19: 2024 overpayment (from Line 10) applied to 2025 estimated taxes
- LINE 20: Net amount due for first quarter 2025 (subtract Line 19 from Line 18)
- LINE 21: **TOTAL AMOUNT DUE WITH FORM.** Add Lines 12, 13 and 20 and enter the sum. This is the total amount due with the form on or before April 15, 2025 or the IRS Due Date.

WORKSHEET I INSTRUCTIONS

When entering wage income on this schedule, use Box 5 on your W-2 form. Deferred compensation and retirement plan contributions **MAY NOT** be deducted from your taxable income.

Column A: If your income was not earned evenly throughout the year, enter the from/to dates in Column A.

Column B: Enter the name of the municipality in which the income entered in Column C was earned.

Column C: Enter the gross income actually earned in this municipality.

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

WORKSHEET II INSTRUCTIONS

For use by Individuals with Net Profit/Distributed Share income sourced only within the Village of West Jefferson

All income, other than wages, if only sourced within the Village of West Jefferson should be reported on this worksheet. Enter income and losses derived from activities sourced within the Village of West Jefferson. Use **WORKSHEET III** if you have Net Profit/Distributive Share income/loss sourced in multiple municipalities.

Net profits shall be determined on the basis of the information used for Federal Income Tax purposes, adjusted to the requirements of the Village of West Jefferson Income Tax Ordinance. Expenses attributable to nontaxable income are not deductible. Gains and losses from the sale or exchange of capital assets, to the extent recognized as capital gains or losses for Federal Income Tax purposes, are generally not to be considered in arriving at net profits.

The net loss from a business activity may not be used to offset earned income from salaries and wages.

Line 1: Enter net profit (loss) sourced within the Village of West Jefferson from Federal Schedule C. If your business operates in multiple cities, stop here and use **WORKSHEET III**.

Line 2: Enter all rental income (loss) sourced within the Village of West Jefferson from federal Schedule E. The complete address must be provided for each rental property. If rental properties are located in multiple cities, stop here and use **WORKSHEET III**.

Line 3: Enter any non-wage income not included on Schedule C or E, such as ordinary gains and losses as reported on Federal Form 4797, director's fees and lottery winnings. An explanation of the income listed must be attached.

Line 4: Enter any losses sourced within the Village of West Jefferson carried forward from a prior year. Net losses may be carried forward for up to five years. A complete schedule of all prior year losses must be attached for any loss claimed on the form. Failure to attach the schedule will result in the loss being disallowed.

Line 5: Total column, if the result is less than zero, enter zero. Carry this total from Line 5 to front of Village of West Jefferson return Line 2.

WORKSHEET III INSTRUCTIONS

To be used only when the books and records of the taxpayer do not disclose with reasonable accuracy the net profit attributable to West Jefferson. A business allocation formula consisting of the average property, wages paid, and gross receipts may be used by business entities not required to pay tax on entire net profits.

PENALTY AND INTEREST

You do not need to calculate penalty and interest charges. The Village of West Jefferson will calculate any penalties and/or interest due and send you a bill.

PENALTIES

- A penalty may be imposed on a municipal income tax return, not filed timely, of twenty-five (\$25.00).
- A penalty may be imposed on the unpaid income tax balance and on the unpaid estimated income tax balance, equal to fifteen percent (15%) of the amount not timely paid.

INTEREST

- Interest shall be imposed on all unpaid income tax and unpaid estimated income tax. The interest rate used shall be established per Ohio Revised Code Section 718.27. The interest rate applied to outstanding liabilities incurred on or after January 1, 2025 shall be 10%.