



HEBRON TAX DEPARTMENT
 934 W. MAIN STREET
 HEBRON, OH 43025
 (740) 928-3641 FAX: (740) 928-5104

2011 INDIVIDUAL
VILLAGE OF HEBRON INCOME TAX RETURN
DUE ON OR BEFORE: APRIL 15, 2012
FILING REQUIRED EVEN IF NO TAX DUE

DO NOT FILE JOINTLY
WITHOUT APPROVAL OF
THE TAX DEPARTMENT

FORM H-10

PLEASE MAKE NECESSARY CORRECTIONS TO NAME AND/OR ADDRESS

SOCIAL SECURITY # _____

SPOUSE SOCIAL SECURITY # _____

PARTIAL YEAR RESIDENT:

DATE MOVED IN OR OUT OF HEBRON
 IN _____ OUT _____

PROVIDE NEW ADDRESS IN FULL

OFFICE USE ONLY		
DATE REC'D	INITIALS	
PMT \$ W/FORM	RECEIPT #	
CASH CK MO MAIL OFC DB CDB U/DR		
AMT. PAID \$		
DATE	INIT.	BATCH #

****W-2S, 1099S, FEDERAL SCHEDULES OF INCOME MUST BE ATTACHED TO BACK OF FORM**

INCOME	1. Qualifying Wages, salaries & other compensation.....	1	\$ _____
	2. Adjustments (complete Schedule X on page 2).....	2	\$ _____
	3. Taxable wages (line 1 plus or minus line 2).....	3	\$ _____
	4. Other income (from page 2, line 5C of Other Income Summary; Net loss is entered as -0-).....	4	\$ _____
	5. TOTAL TAXABLE INCOME (add lines 3 & 4)..... TAXABLE INCOME	5	\$ _____

TAX	6. HEBRON INCOME TAX. (LINE 5 x 1.5% (.015) – DO NOT ROUND).....	2011 GROSS TAX DUE	6	\$ _____
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****CREDITS MUST BE SUBSTANTIATED WITH W-2S OR OTHER CITY RETURNS. PLEASE DO NOT ROUND.**

TAX WITHHELD, PAYMENTS AND CREDIT	7. Hebron residents can take credit, up to 1.5%, for tax owed and paid to another City. (SEE INSTRUCTIONS) NOTE: Special instructions apply for partial year residents & those deducting employee business expenses.			
	Enter other City Name	Allowable income	Calculate credit allowed	
	A _____ \$ _____	x 1.5% = _____	7A \$ _____	
	B _____ \$ _____	x 1.5% = _____	7B \$ _____	
		TOTAL (add 7A & 7B)	7C \$ _____	
	8. Credit for HEBRON TAX , payroll deducted (see "local" box on W-2, NO ROUNDING) ..	8	\$ _____	
	9. Total Hebron & other City Credits (add lines 7C & 8)..... MISC. CREDITS	9	(\$ _____)	
	10. 2011 tax payments & previous year credit carried forward..... 2011 EST. TAX PMTS.	10	\$ _____	
	11. TOTAL CREDIT AGAINST HEBRON TAX (add lines 9 & 10).....	TOTAL CREDIT	11	(\$ _____)

BALANCE DUE, REFUND OR CREDIT	12. If line 6 is greater than line 11, enter difference as TAX DUE	12	\$ _____
	13. If line 11 is greater than line 6, enter difference as OVERPAYMENT.....	13	(\$ _____)
	14. PENALTY/INTEREST (see instructions):		
	A. Late filing penalty \$ _____ B. Late payment penalty \$ _____		
	C. Interest \$ _____		
		TOTAL PEN/INT	14 \$ _____
	15. BALANCE DUE (line 12 plus line 14 or line 14 less line 13).....	2011 BALANCE DUE	15 \$ _____
	16. OVERPAYMENT (line 13 or line 13 less line 14; if under \$1.00 enter -0-).....	16	(\$ _____)
	OVERPAYMENT DISTRIBUTION (from line 16 if \$1.00 or more): \$ _____ APPLY TO 2012 ESTIMATE \$ _____ REFUND REQUESTED		

IF YOUR TOTAL INCOME IS SUBJECT TO 100% WITHHOLDING OF HEBRON TAX - NO ESTIMATE REQUIRED

ESTIMATE FOR 2012	17. Total anticipated income \$ _____ x 1.5% = 2012 GROSS TAX DUE	17	\$ _____
	18. Credits anticipated: A. HEBRON tax to be withheld by employer	18A	\$ _____
	B. 1.5% credit on income earned/taxed in other cities (HEBRON RES. ONLY) ..	18B	\$ _____
	C. Total credits against Hebron tax for 2012 (add lines 18A & 18B) CREDIT	18C	(\$ _____)
NO EXTENSION ALLOWED	19. 2012 TAX (line 17 less line 18C, if over \$50-payments required).....	2012 TAX DECLARATION	19 \$ _____
	20. Divide line 19 by 4 = \$ _____ less line 16 ovprmt. \$ _____ = 1st Qtr. Pmt. Due	20	\$ _____
	21. Penalty and Interest is 1% per month late of line 20, if paid after due date.....	21	\$ _____
	22. 2012 1ST QUARTER PAYMENT DUE (add lines 20 & 21; enter on line 23 below)	2012 1ST PAYMENT	22 \$ _____

TOTAL PAYMENT DUE	23. ADD: LINE 15 \$ _____ PLUS LINE 22 \$ _____ =	AMOUNT DUE WITH RETURN	\$ _____
	PAYABLE TO: VILLAGE OF HEBRON INCOME TAX & ATTACH TO TOP/FRONT OF FORM. UNDER \$1.00-NO PAYMENT REQUIRED		

I declare that I have examined this return, including accompanying W-2's, Schedules & Statements and to the best of my belief, it is true, correct and complete.
 If this return is prepared by a tax practitioner, may we contact your practitioner? YES NO

SIGNATURE OF TAXPAYER _____

SIGNATURE OF SPOUSE (IF JOINT RETURN HAS BEEN AUTHORIZED BY TAX DEPT., BOTH MUST SIGN) _____

HOME PHONE NUMBER _____

DAYTIME PHONE NUMBER _____

PHONE NUMBER _____

SIGNATURE OF TAX PREPARER _____

PHONE NUMBER _____

DATE _____

SCHEDULE X – ADJUSTMENT TO LINE 1 INCOME (2106 BUS. EXP., PART-YR RES., DAYS-OUT. ETC.)

- 1. Partial year resident: Enter income earned outside the city of Hebron while you were not a resident of Hebron 1 \$ _____
- 2. Employee business expenses are limited to those allowed by the Internal Revenue Service for Federal Income Tax purposes. THIS DEDUCTION WILL BE DISALLOWED IF FEDERAL FORM 2106, SCHEDULE A, AND ANY ITEMIZATION SUPPORTING FEDERAL FORMS IS NOT ATTACHED 2 \$ _____
- 3. Other – fully explain and document reason for adjustment 3 \$ _____
- 4. TOTAL ADJUSTMENTS TO PAGE 1, LINE 1 INCOME (add lines 1, 2 & 3 – carry total to page 1-line 2) 4 \$ _____

STOP HERE IF YOU HAVE NO OTHER INCOME TAXABLE TO THE VILLAGE OF HEBRON – RETURN TO PAGE 1)

OTHER INCOME-For use by individuals with income other than wages (self-employment, rental, misc. income, etc.)

NOTE: The net loss from a business activity may not be used to offset salaries, wages, commissions or other compensation. However, if a taxpayer is engaged in two or more taxable business activities to be included on the same return, the net loss of one unincorporated business activity (except any portion of a loss separately reportable for municipal tax purposes to another taxing entity) may be used to offset the profits of another for purposes of arriving at overall net profits taxable to Hebron. Example: a resident has rental income and a sole proprietorship activity, once results in a net loss, one in a net gain, you may reduce the gain by the loss attributable to Hebron.

- 1. **SCHEDULE C** (If tax paid to other cities, attached other city returns for substantiation) ATTACH SCHEDULE C(S)
Business Name _____ Business Address _____
Kind of Business _____ Date Started _____ Date Ended _____
Employees? YES NO If yes, any work in Hebron (current/past)? YES NO If yes, are you (did you) withhold Hebron Tax? YES NO
A. **Net Profit or Loss:** \$ _____ Attach Schedule C(s), front and back pages. Go to line B unless you are a non-resident sole-proprietor who has work inside and outside of Hebron, you may use Schedule Y to determine allocable income.

SCHEDULE Y-BUSINESS APPORTIONMENT FORMULA

	a. Located Everywhere	b. Located in Municipality	c. Percentage
STEP 1. AVG. Original COST OF REAL & TANGIBLE PERSONAL.....	1 _____	1 _____	
PROPERTY GROSS ANNUAL RENTALS PAID MULTIPLIED	1 _____	1 _____	
BY 8 TOTAL STEP 1	1 _____	1 _____	1 _____
STEP 2. GROSS RECEIPTS FROM SALES MADE AND/OR WORK OR SERVICES PERFORMED	2 _____	2 _____	2 _____
STEP 3. WAGES, SALARIES AND OTHER COMPENSATION PAID.....	3 _____	3 _____	3 _____
STEP 4. TOTAL PERCENTAGES			4 _____
STEP 5. AVERAGE PERCENTAGE (DIVIDE TOTAL PERCENTAGE BY NUMBER OF PERCENTAGES USED, ZERO NOT USED)			5 _____
B. TAXABLE INCOME is 100% of line A above or line A multiplied by % on Step 5/Sch.Y			TOTAL (1B) \$ _____

If no other income to report go to line 3A below.

- 2. **SCHEDULE E-INCOME FROM RENTS/FARMS/ROYALTIES** (Attached Schedule E & F and other city returns)
A. Rental net gain/loss from rentals in Hebron & rentals outside any city limits 2A \$ _____
B. Rental net gain/loss from rentals in another taxing city (1/5 loss allowed, 1.5 % credit is reports on pg. 1, line 8) 2B \$ _____
C. Farm net gain/loss 2C \$ _____
D. Taxable royalty income 2D \$ _____
E. Adjustments – explain and document fully 2E \$ _____
F. Total of lines 2A through 2E (if no other income-carry total to line 3A below)..... **TOTAL (2F)** \$ _____

- 3. **SCHEDULE H-NET BUSINESS INCOME** (Attach supporting documents) (No losses prior to 1-08)
A. Gross business income (sum of line 1B _____ + (2F) _____) 3A \$ _____
B. Prior period loss (see instructions) 3B \$ _____
C. Net business income (Line 3A less 3B, if net loss, enter -0-) (Carry total to line 5A) 3C \$ _____

SCHEDULE O-OTHER INCOME NOT INCLUDED ON PAGE 1, OR SHC'S. C & E ATTACH SUBSTANTIATION Income from partnerships (not taxed at partnership level), estates, trusts, fees, tips, etc. (DO NOT INCLUDE INTEREST, DIVIDENDS, PENSION INCOME, UNEMPLOYMENT, ACTIVE DUTY MILITARY INCOME, WORK. COMP., SOC. SEC., ETC.)

RECEIVED FROM - NAME/I.D.#	FOR (DESCRIPTION AND/OR LOCATION)	AMOUNT
A.		4A \$ _____
B.		4B \$ _____
C.		4C \$ _____
D. Total of lines 4A, 4B & 4C (net loss must be reported as zero – carry total to line 5B below).....		TOTAL (4D) \$ _____

- 5. A. NET BUSINESS INCOME (IF NET LOSS, ENTER -0-) 5A \$ _____
B. TOTAL FROM SCHEDULE O, LINE 4D (IF NET LOSS, ENTER -0- 5B \$ _____
C. TOTAL OTHER INCOME (SUM OF 5A & 5B)..... **TOTAL (5C)** \$ _____
CARRY LINE 5C TO PAGE ONE, LINE 4. IF NET LOSS IS REALIZED, ENTER -0- ON PAGE ONE.