

Declaration of Estimated Rio Grande

Ohio, Income Tax #020

Individual ___ Corporation ___ Business ___

1st quarter — Due April 30
2nd quarter — Due June 30
3rd quarter — Due September 30
4th quarter — Due December 31

Make all checks payable to:
Village of Rio Grande
Income Tax Department
P. O. Box 343
Rio Grande, Ohio 45674

Press hard with
ball-point pen
no carbon required.

- | | |
|---|----------|
| 1. Estimated Tax for year ending | \$ _____ |
| Month & Year _____ | |
| 2. Overpayment from last year credited to this year. | \$ _____ |
| 3. Balance (line 1 less line 2) | \$ _____ |
| 4. 1st Quarter payment
(Not less than 1/4 of line 3) | \$ _____ |
| 5. Balance | \$ _____ |
| 6. 2nd Quarter payment | \$ _____ |
| 7. Balance | \$ _____ |
| 8. 3rd Quarter payment | \$ _____ |
| 9. Balance | \$ _____ |
| 10. 4th Quarter payment | \$ _____ |

If name or address is incorrect make necessary change.

I hereby certify that the information and statements contained herein are true and correct.

Taxpayer's Signature

GENERAL INSTRUCTIONS

1. WHO MUST MAKE A DECLARATION—A declaration of estimated tax must be made by:

(a) EVERY RESIDENT of the Village of Rio Grande, Ohio, who expects to receive any taxable income which will not be subject to withholding from wages, salaries, commissions and other personal service compensation, whether such income results from labor performed, or services rendered within or without the Village of Rio Grande, Ohio;

(b) EVERY NON-RESIDENT of the Village of Rio Grande, Ohio whose entire income tax liability is not withheld from wages, salaries, commissions, and other compensation earned for work done, or services performed, or rendered within the Village of Rio Grande, Ohio;

(c) EVERY BUSINESS or PROFESSIONAL ENTITY, including individual proprietorships, members of partnerships and/or associations, fiduciaries, estates and trusts, and other business and income producing enterprises conducted by or for RESIDENTS of the Village of Rio Grande, Ohio, whether within or without the Village of Rio Grande, Ohio;

(d) EVERY BUSINESS or PROFESSIONAL ENTITY, including individual proprietorships, members of partnerships and/or associations, and other business and income producing enterprises, conducted in the Village of Rio Grande, Ohio, by NON-RESIDENTS;

(e) EVERY CORPORATION conducting activities in the Village of Rio Grande, Ohio;

(f) FIDUCIARIES OF ACTIVE TRUSTS or ESTATES the operation of which produces income within the Village of Rio Grande, Ohio.

2. WHEN AND WHERE to FILE DECLARATION—The declaration must be filed on or before April 30, with the Income Tax Dept., P.O. Box 257, Gallipolis, Ohio. All wage earners must file on a calendar year basis. Fiscal year taxpayers shall file on or before the last day of the fourth month following the beginning of their fiscal year.

3. PAYMENT OF ESTIMATED TAX—The estimated tax may be paid in full with the Declaration or in equal quarterly payments. Quarterly payments are due and shall be paid on or before April 30, June 30, September 30 and December 31. The estimate may be

amended at the time of making any quarterly payment.

Checks or money orders should be made payable to the Village of Rio Grande, Ohio, and mailed to the Income Tax Dept., P.O. Box 257, Gallipolis, Ohio 45631.

4. WHAT IS TAXABLE INCOME—Income subject to taxation, as herein used, shall be considered to mean:

(a) In the case of RESIDENT INDIVIDUALS the gross wages, salaries, commissions and other compensations, whether paid in cash, property or other consideration, and whether earned in or outside the Village of Rio Grande, Ohio; the distributive share of net income from partnerships or associations conducting activities in or outside the Village of Rio Grande, Ohio; net income from the rental of property wherever situated; and any other income not expressly excluded by the Ordinance;

(b) In the case of NON-RESIDENT INDIVIDUALS the gross wages, salaries, commissions, and other compensation as enumerated in (a) above, but to the extent earned within or derived from sources within the Village of Rio Grande, Ohio;

(c) In the case of RESIDENT BUSINESS or PROFESSIONAL ENTITIES, whether sole proprietorships, fiduciaries, estates or trusts, the term income shall be deemed to mean the net profits arising from the business activities wheresoever conducted;

(d) In the case of CORPORATIONS and NON-RESIDENT BUSINESS or PROFESSIONAL ENTITIES whether sole proprietorships, fiduciaries, estates or trusts, the term income shall convey the same meaning as interpreted in (c) above, but the tax shall apply only to that portion of the net profit arising from business activities conducted in the Village of Rio Grande, Ohio.

5. INTEREST and PENALTIES—Any installment remaining unpaid after it becomes due shall be liable to a penalty, and shall bear interest at the rate of ½ % per month.

6. VIOLATIONS—Failure of a taxpayer to file an estimate may cause the imposition of additional penalties.