

File this return with the Pioneer Tax Department, Pioneer, Ohio 43554, on or before April 15.

VILLAGE OF PIONEER; INDIVIDUAL INCOME TAX RETURN

for Calendar Year ending December 31, _____

Name and Address _____

Social Security No. _____

Husband _____ Wife _____

TELEPHONE: _____

Part year resident: _____

GIVE DATE OF MOVE _____

INTO CITY _____ OUT OF _____

SCHEDULE A

Enter your TOTAL wages, salaries, bonuses, incentive payments and other compensation BEFORE ANY PAYROLL DEDUCTIONS received from January 1 to December 31 from each employer or source. INCLUDE Sick Pay paid by employer and amounts deducted for Federal Tax Sheltered annuities of any kind, including amounts deducted to purchase IRA's. Attach schedule if necessary. See instructions for taxable items.

PRINT EMPLOYERS NAME	WHERE EMPLOYED	PIONEER TAX WITHHELD	OTHER CITY OR VILLAGE TAX/NOT TO EXCEED 1%	WAGES, ETC.

1. TOTAL IF NO OTHER TAXABLE INCOME COMPUTE YOUR TAX ON LINE 5

OTHER INCOME

- 2. Rental Income (ATTACH SCHEDULE E) \$ _____
- 3. Business or Partnership (ATTACH SCHEDULE C)..... \$ _____
- 4. TOTAL NET INCOME SUBJECT TO PIONEER INCOME TAX (LINES 1-2-3)..... \$ _____
- 5. PIONEER INCOME TAX 1% OF LINE 1 OR LINE 4 \$ _____

CREDITS

- 6. Credits: (A) Pioneer Tax Withheld (Line 1)..... \$ _____
- (B) Estimated Tax Paid \$ _____
- (C) Tax paid to other Cities or Villages / Not to Exceed 1% For Each W-2 \$ _____
- (D) Tax paid by partnership on Schedule E income..... \$ _____
- (E) Total Credits Allowable..... \$ _____

7. TAX DUE (Line 5 less 6E)..... \$ _____

8. Total Amount Paid With This Return (Make Check payable to the VILLAGE OF PIONEER).....
No refund or billings for amounts under \$2.00

9. Overpayment (Line 5 less Line 6E) _____

(A) Credited to Current Year's Estimate \$ _____

(B) Refunded \$ _____

DECLARATION OF ESTIMATED TAX FOR YEAR 20 _____

TOTAL INCOME SUBJECT TO TAX \$ _____ : MULTIPLY BY TAX RATE OF 1% FOR GROSS TAX OF... \$ _____

LESS EXPECTED TAX CREDITS

A. WITHHELD BY AN EMPLOYER (NOT TO EXCEED 1%)..... \$ _____

B. OVERPAYMENT FROM PRIOR YEAR..... \$ _____

C. TOTAL CREDITS \$ _____

NET TAX DUE (LINE 1 LESS LINE 2) \$ _____

AMOUNT PAID WITH THIS DECLARATION (NOT LESS THAN 1/4 OF LINE 3)..... \$ _____

IMPORTANT:

ALL Federal Schedules MUST be attached. Any return received without the appropriate Schedules will be marked "INCOMPLETE" and returned to the taxpayer. Completed returns must be received by April 15th to avoid penalty and interest charges. Return not considered filed unless properly signed and dated.

ATTACH ALL W-2'S

Completed Returns Must be received by April 15th to avoid penalty and interest charges.

The undersigned declares that this return (and accompanying schedules) is a true, correct and complete return for the taxable period stated and that the figures on the schedules are the same as used on Federal Tax Schedules.

Signature of Taxpayer or Agent _____ Title _____ Date _____

Signature of person preparing return or keeping books _____ Date _____

Signature of Spouse _____ Date _____

Address of above _____

INSTRUCTIONS FOR PIONEER INCOME TAX RETURNS

SECTION I.

GENERAL INSTRUCTIONS

1. WHO IS REQUIRED TO FILE THIS RETURN

ALL RESIDENTS having earned income, MUST file a Village Income Tax Return no later than April 15th of each year, even though the entire tax has been withheld. Failure to comply is considered a misdemeanor under the Tax Ordinance, subject to severe penalties. The Ordinance 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% for tax paid 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 Pioneer on which no tax was withheld to Pioneer.

A resident individual who is sole owner of a resident unincorporated business entity shall 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% to such other municipality.

2. FILING

Other income reported on line 2 and / or line 3, from any source whatsoever, on which there is no tax withheld, requires copies of Federal Schedule(s) must be attached. Losses are carried forward to future year. PROFITS ONLY ARE REPORTED ON LINE 2 & 3.

3. WITHHOLDING CREDITS

Credits claimed for withholding to any municipality must be supported by copy of your W-2(s).

4. 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 under Schedule "A".

5. If the tax is not paid with a timely return, a 5% penalty per month and interest of 9% per annum is assessed.

A FEDERAL EXTENSION DOES NOT RELIEVE PENALTIES AND INTEREST.

ITEMS TAXABLE

1. Bonuses & Commissions
2. Deferred Wages Plans
3. Director Fees
4. Net Profit on Rental Property
5. SEP Plans
6. Sick Pay
7. Vacation Pay
8. Wages & Compensation of any kind
9. 401 K Plan
10. Self Employed Income

ITEMS NOT TAXABLE

1. Capital Gains
2. Copyrights
3. Disability Benefits
4. Inheritances
5. Moving expenses reimbursed by employer, when they are included in wages earned on a W-2.
6. Pensions of any kind
7. Welfare
8. Royalties
9. Social Security Benefits
10. Unemployment Compensation
11. Dividends
12. Interest Income

Any Pioneer resident, or married couples, who had no Pioneer taxable income need only to write that fact in the Schedule A area, sign the Certification lines at the bottom of the form, date it, and return the form to the Pioneer City Clerk-Treasurer's Office. **A FORM MUST BE FILED, EVEN IF NO TAX IS DUE.**

Mandatory filing requires all Pioneer residents, who are 18 years of age and over, to file a return, regardless of where they worked, or if they had no Pioneer taxable income to report. Persons under 18 are not required to file a return. Married persons should file a joint return, even if only one of them had taxable income.

INSTRUCTIONS FOR PREPARING MUNICIPAL INCOME TAX RETURNS

Heading. Print your name, address, social security number plainly or make necessary corrections if already printed. Indicate your residency status including dates if you were a partial year resident of Pioneer.

Schedule "A" is for 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 City tax withheld (not to exceed 1% of the earnings), and the total wages paid.

Deferred compensation and other tax shelters your company may have are taxable by Pioneer. When filling out your tax return, remember to include your TOTAL income.

NOTE: If you are filing W-2 wages only compute your tax on Line 5.

Line 2 and 3 - is the total of other income subject to the tax. Attach the appropriate federal schedules. Interest and dividends are not taxable.

Line 4 - is the total of Lines 1, 2 and 3.

Line 5 - enter only percent (1%) of Line 4, or one percent (1%) of Line 1 for taxpayers whose only source of income is from wages.

Line 6(A) - Enter all municipal income tax withheld by your employer for Pioneer.

6(B) - Enter here the total of all estimate payments made to Pioneer for this taxable year including any credit from overpayment on the prior year's return.

6(C) - (Pioneer residents only) Enter here tax paid to other municipalities, not to exceed one percent (1%) on income shown on Line 1 or 4. Attach itemized breakdown if W-2(s) are marked "Various" or "All Cities".

6(D) - Enter tax paid by Partnership on income reported on Schedule "E".

6(E) - is the total of 6(A), 6(C), and 6(D).

Line 7 - If line 5 is greater than Line 6E, the difference is entered here. Remittance of this amount must accompany the return when filed. If this amount is less than \$2.00 you do not have to pay. No refunds for amounts under \$2.00 will be made.

Line 8 - Total amount due. Make check payable to VILLAGE OF PIONEER.

Line 9 - If Line 6(E) is greater than Line 5, the difference is entered here. Enter on line (A) the amount to be credited to current year's estimate and line (B) the amount you request as a refund.

Be sure to attach copies of your W-2(s) and sign the return.

SECTION II.

PARTIAL RESIDENT CALCULATIONS

Step 1. Total Gross Wages ÷ 12 months x (months as Pioneer resident) x 1% equals Pioneer Tax Due (Line 5)

Step 2. Total City Tax Withheld (not to exceed 1%) ÷ 12 months x (months as Pioneer resident) = Credit Allowable (Line 6C.)

Step 3. Line 5 minus Line 6C = Line 7