

**VILLAGE OF BARNESVILLE**  
**PO BOX 190**  
**BARNESVILLE, OHIO 43713**

**IMPORTANT**  
**THIS IS YOUR INCOME TAX RETURN AND DECLARATION**  
**FILING DUE DATE IS APRIL 15**

**FILING INSTRUCTIONS**

- FILING DUE DATE IS **APRIL 15**. RETURNS OR AN EXTENSION REQUEST MUST BE FILED BY THAT DATE TO AVOID PENALTY.
- MAKE REMITTANCE PAYABLE TO THE VILLAGE OF BARNESVILLE. TAX PAYMENTS ARE DUE IN FULL AT THE TIME OF FILING.
- FURTHER ASSISTANCE OR ADDITIONAL FORMS MAY BE OBTAINED BY CALLING THE TAX OFFICE AT 425-3444 OR ACCESS WEB SITE AT [www.barnesvilleohio.com](http://www.barnesvilleohio.com).

**GENERAL INSTRUCTIONS**

**1. WHO MUST FILE:** ALL VILLAGE RESIDENTS WHO HAVE EARNED INCOME ARE SUBJECT TO THE VILLAGE INCOME TAX AND MUST FILE A RETURN, UNLESS ALL EARNINGS HAVE HAD VILLAGE OF BARNESVILLE INCOME TAX WITHHELD BY THEIR EMPLOYER IN FULL.

ALL NON-RESIDENTS, INCLUDING INDIVIDUALS, BUSINESSES, PARTNERSHIPS, CORPORATIONS OR OTHERS, WHO HAVE INCOME DERIVED FROM WITHIN THE VILLAGE OF BARNESVILLE AND FOR WHOM THE TAX IS NOT WITHHELD BY THEIR EMPLOYER, MUST FILE A RETURN.

**2. WHAT IS TAXABLE:** ALL SALARIES, WAGES, COMMISSIONS, AND OTHER COMPENSATION, INCLUDING BUT NOT LIMITED TO BONUSES, DIRECTORS FEES, INCENTIVE PAYMENTS, TIPS, SEVERANCE PAY, SICK AND VACATION PAY, EXCESS GROUP LIFE INSURANCE PREMIUMS OR OTHER COMPENSATION EARNED, RECEIVED, ACCRUED, OR DEFERRED BEFORE ANY DEDUCTIONS, AND NET PROFITS ATTRIBUTABLE TO THIS MUNICIPALITY.

**3. NON-TAXABLE INCOME:** MILITARY PAY, SOCIAL SECURITY BENEFITS, INTEREST, DIVIDENDS, ALIMONY, CHILD SUPPORT, UNEMPLOYMENT COMPENSATION, RETIREMENT PENSIONS, AND THE NET PROFITS OF ANY CIVIC, CHARITABLE, RELIGIOUS, FRATERNAL OR OTHER ORGANIZATION AS SPECIFIED IN OHIO REVISED CODE SECTION 718.01.

**4. DOCUMENTATION:** ALL RETURNS MUST BE ACCOMPANIED BY LEGIBLE W-2 FORMS AND OTHER SUPPORTING FEDERAL SCHEDULES.

**5. CREDITS:** RESIDENTS WHO ARE EMPLOYED IN ANOTHER MUNICIPALITY AND PAY AN INCOME TAX ON WAGES TO THE OTHER MUNICIPALITY ARE ALLOWED A CREDIT. INCOME TAX PAID ANOTHER CITY OR TAX CREDIT CANNOT EXCEED 1% OF GROSS EARNINGS IN ANOTHER CITY. TAX CREDIT CANNOT EXCEED LIABILITY.

**6. PART-YEAR RESIDENTS:** RESIDENTS WHO RESIDE IN THE VILLAGE FOR ONLY PART OF THE TAX YEAR MUST FILE A RETURN ALLOCATING THEIR INCOME ON A PRO-RATA BASIS.

**7. EXTENSIONS OF TIME TO FILE:** ALL TAXPAYERS UNABLE TO FILE A COMPLETED TAX RETURN BY THE DUE DATE MUST FILE AN EXTENSION OF TIME TO FILE BEFORE THE DUE DATE OF THE RETURN. COPIES OF FEDERAL EXTENSION FORMS OR OTHER WRITTEN REQUESTS WILL BE ACCEPTED.

**8. PENALTY AND INTEREST:** RETURNS RECEIVED AFTER THE DUE DATE OF THE RETURN WILL BE SUBJECT TO A \$25.00 PENALTY IF AN EXTENSION REQUEST HAS NOT BEEN FILED WITH THIS OFFICE.