

2023 INDIVIDUAL
VILLAGE OF HEBRON INCOME TAX RETURN
DUE ON OR BEFORE: APRIL 15, 2024
FILING REQUIRED EVEN IF NO TAX DUE

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

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 #

SOCIAL SECURITY # _____

SPOUSE SOCIAL SECURITY # _____

PARTIAL YEAR RESIDENT:

DATE MOVED IN OR OUT OF HEBRON
IN _____ OUT _____

PROVIDE NEW ADDRESS IN FULL

PLEASE MAKE NECESSARY CORRECTIONS TO NAME AND/OR ADDRESS

****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).....	2023 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. 2023 tax payments & previous year credit carried forward..... 2023 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.....	BALANCE DUE	12	\$ _____
	13. A. Late filing penalty..... \$ _____ (\$25)			
	B. Late payment penalty..... \$ _____ (15% of amount not paid)			
	C. Interest..... \$ _____ (0.58% interest on unpaid balance)			
	D. 2023 Estimated Tax Penalty.. \$ _____ (15% of unpaid timely estimated payments)	TOTAL PEN/INT	13	\$ _____
	14. TOTAL DUE Make check payable to Village of Hebron (Payments under \$10.00 are not required). TOTAL DUE		14	\$ _____
	15. OVERPAYMENT If Line 11 is greater than Line 6, please indicate..... 15 (\$ _____)			
	Refund \$ _____ or Credit to 2024 taxes \$ _____ (Overpayments of \$10.00 or more)			

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

ESTIMATE FOR 2024	16. Total anticipated income \$ _____ x 1.5% = 2024 GROSS TAX DUE	16	\$ _____	
	17. Credits anticipated: A. HEBRON tax to be withheld by employer	17A	\$ _____	
	B. 1.5% credit on income earned/taxed in other cities (HEBRON RES. ONLY) ..	17B	\$ _____	
	C. Total credits against Hebron tax for 2024 (add lines 17A & 17B) CREDIT	17C	(\$ _____)	
	18. 2024 TAX (line 16 less line 17C, if over \$200.00-payments required)	2024 TAX DECLARATION	18	\$ _____
	19. FIRST QUARTER ESTIMATE PAYMENT: Multiply line 18 by 22.5% = _____			
	less line 15 overpayment \$ _____ = 1st Quarter Pmt. Due		19	\$ _____

TOTAL PAYMENT DUE	20. ADD: LINE 14 \$ _____ PLUS LINE 19 \$ _____ =	AMOUNT DUE WITH RETURN	\$ _____
	PAYABLE TO: VILLAGE OF HEBRON. UNDER \$10.00-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. This return is signed under penalty of perjury. If this return is prepared by a tax practitioner, may we contact your practitioner? YES NO

_____ SIGNATURE OF TAXPAYER	_____ SIGNATURE OF PREPARER, IF OTHER THAN TAXPAYER
_____ SIGNATURE OF SPOUSE (IF JOINT RETURN)	_____ NAME AND ADDRESS OF PREPARER
_____ TELEPHONE NUMBER	_____ TELEPHONE 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. Other – fully explain and document reason for adjustment 2 \$ _____
- 3. TOTAL ADJUSTMENTS TO PAGE 1, LINE 1 INCOME (add lines 1 & 2 – carry total to page 1-line 2) 3 \$ _____

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)

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:** \$ _____ 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

- 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)

- 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 \$ _____

4. 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.)

<u>RECEIVED FROM - NAME/I.D.#</u>	<u>FOR (DESCRIPTION AND/OR LOCATION)</u>	<u>AMOUNT</u>
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.