



**IMPORTANT HEBRON INDIVIDUAL INCOME TAX FORMS 2023**

**THIS PACKET CONTAINS IMPORTANT DOCUMENTS**

<b>2023 INDIVIDUAL INCOME TAX RETURN</b>	<b>4/15/24</b>
<b>2023 EXEMPT STATUS STATEMENT</b>	<b>4/15/24</b>
<b>2024 DECLARATION OF ESTIMATED TAX</b>	<b>4/15/24</b>

**FILING IS REQUIRED, EVEN IF NO TAX IS DUE, BY APRIL 15, 2024**

**FOR ASSISTANCE OR INFORMATION**

**TAX OFFICE:** Municipal Complex 934 W. Main.

**PHONE:** (740) 928-3641 **FAX:** (740) 928-5104

**WEBSITE:** www.hebronvillage.org

**NOTE:** You received this Return because your account is active. If you feel this is an error, contact our Office.

**MAILING YOUR RETURN:** No penalty will be imposed on Returns that have a US Post Office cancellation Postmark of April 15, 2024. To ensure proper cancellation, do not place mail in a mail receptacle, take it directly to a Post Office for postmarking.

**REMITTANCE:** Do not send cash through the mail or put cash in the drop box. Make check payable to: Village of Hebron, Income Tax. Payments less than \$10.00 are not required.

**TAX OFFICE PREPARATION OF YOUR RETURN:**

**You must provide:**

1. This tax packet.
2. All copies of your W-2's, 1099's, payroll summaries, etc.
3. Federal tax return copy and attachments.
4. W-2s/other City Tax Returns that support credit for taxes paid to other cities. **NOTE: WE WILL NOT ASSIST IN THE PREPARATION OF YOUR TAX RETURN OVER THE TELEPHONE** nor will we process blank Returns submitted with records through the mail. You need to come into the Office or have a tax preparer complete your Return. Long waiting lines can be expected after March 15.

**GENERAL INFORMATION**

**WHO MUST FILE:**

- A.** All Hebron residents, 18 or older, including any legally domiciled resident who is temporarily living away from Hebron, such as college student, construction worker, teacher, etc. **Mandatory filing for all residents was effective January 1, 1997.** If past due Returns need filed, contact our Office. Total exemption from compliance may only be granted by the Tax Office.
- B.** Every non-resident who has income derived from within Hebron that was not subject to full withholding of Hebron tax by employer.

**PARTIAL YEAR RESIDENTS:** A Tax Return or Exempt Status Form must be filed if you lived in Hebron for any part of 2023. See Schedule X on Page 2.

**EXEMPT STATUS STATEMENT:** Is for use by individuals who have only tax-exempt income or no income and/or meet the conditions indicated on the Form (see direction/information on the Form enclosed).

**REQUEST FOR EXTENSION 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.

**INACTIVE ACCOUNT:**

If you are requesting that your account be inactivated due to your moving from the jurisdiction with no intent to return, although retaining a mailing address within the jurisdiction as your address of record, please enter the date of your move and the reason and attach supporting documentation with regard to your relocation.

# INSTRUCTIONS FOR PREPARING VILLAGE OF HEBRON INCOME TAX RETURN

## PAGE ONE:

- Line 1.** Enter total gross wages, salaries & other compensation, before any payroll deductions (income cannot be deferred for City tax purposes); include: 401K, car allowance, unused flex dollars, etc. Use "qualifying wages", which are wages so defined in IRC Section 3121(a), generally the Medicare Wages in Box 5 of the W-2. Your W-2 may not reflect your total "Village" taxable income, check your W-2 summary or with your employer for your total gross compensation. Attach ALL W-2's, 1099's, W-2 summaries.
- Line 2.** Enter income exempt from taxation from Schedule X on the back of the Return. Adjustments must be substantiated with proper documentation. We will disallow any adjustment not fully documented.
- Line 3.** Subtract line 2 from line 1, this is your taxable income from wages and salaries.
- Line 4.** Report miscellaneous income, and income from schedules C, E and O from the back of the Return, but not less than -0-. A net loss realized from a business activity must be reported as zero: a net loss cannot reduce line 3 taxable wages.
- Line 5.** Add lines 3 and 4. Enter total Village taxable income.
- Line 6.** Multiply line 5 taxable income by 1.5% (.015). This is your gross Hebron tax due before credits.
- Line 7.** Hebron residents may calculate credit for taxes due and paid to another city for work/services performed in that city. NOTE: A REFUND OF TAX FROM ANOTHER CITY, WHETHER OR NOT RECEIVED MUST REDUCE THE ALLOWABLE INCOME EARNED IN THAT CITY: AND, PARTIAL YEAR RESIDENTS MUST ONLY USE INCOME EARNED IN ANOTHER CITY WHILE LIVING IN HEBRON. Substantiation with W-2's and/or city tax returns is required or credit will be denied. Enter name of City income earned in, enter allowable income and multiply by 1.5% (maximum allowed). Add lines 7A and 7B and enter total on line 7C. If additional space is needed use separate piece of paper and attach.
- Line 8.** Enter HEBRON TAX from "local" box on W-2's. ATTACH W2's. No other City tax to be entered here.
- Line 9.** Add lines 7C and 8 to obtain total miscellaneous credits. Enter total on line 9.
- Line 10.** Enter 2023 estimated tax payments. If you need verification of the amount of estimated tax you paid, contact the Tax Department. No rounding is permitted.
- Line 11.** Add lines 9 and 10. This is the total credit allowed against your tax due for 2023.
- Line 12.** If line 6 is greater than line 11, subtract line 11 from line 6, enter tax due. If penalty is not applicable, go to line 14.
- Line 13.** A. Enter \$25.00.  
B. Enter 15% of the amount not timely paid.  
C. Enter interest on unpaid taxes (Federal short term rate plus 5%).  
D. Enter 15% of unpaid timely estimated payments. Add 13A, B, C, and D. Enter total penalties and interest on line 13 (Total Pen/Int).
- Line 14.** Add Line 12 plus Line 13. If total due is under \$10.00, no payment is required and adjust amount to zero. Carry balance due to Line 20.

- Line 15.** Enter tax overpayment from line 15. NOTE: If penalty is applicable, reduce overpayment by penalty on line 13. Overpayments of \$10.00 or less will be adjusted to zero with no refund or credit carry forward allowed. If overpayment is \$10.00 or more, carry it forward toward 2024 tax liability, or, if no future tax liability is anticipated, request a refund. NOTE: If no indication is made, your overpayment will be applied toward 2024 tax.
- NOTE: If 100% of your 2024 Hebron tax will be payroll deducted an estimate is not required. Go to line 20.
- Line 16.** Enter total anticipated 2024 gross income from wages/salaries & other taxable income sources. Multiply by 1.5% (.015). This is your gross estimated 2024 Hebron tax due.
- Line 17.** Enter anticipated HEBRON tax withheld through payroll deductions. B. Hebron residents enter anticipated 1.5% credit for taxes paid to another city. C. Add lines 17A and 17B. Enter total credits on line 17C.
- Line 18.** Subtract line 17C from line 16 to get your 2024 Estimated Tax. If \$200.00, or more, you are required by Tax Ordinance to file this estimate and make quarterly payments. If under \$200.00, payments are not required but can be made if you wish.
- Line 19.** Calculate first quarter payment by multiplying line 18 by 22.5% then subtract applicable 2023 credit carried forward from line 15 and enter balance due for the first quarter, 2024 estimated tax payment.
- Line 20.** Enter line 14 and Line 19.

## PAGE TWO

- Schedule X:** Is for reporting and calculating adjustments allowed against your W-2 income. Carry line 4 total to page one, line 2. If no other income is to be reported, return to page one. Attach documentation.
- Schedule C:** Is for reporting income earned from a self-employment activity, such as 1099-misc. income, Federal Schedule C, etc. If you are a non-resident that has self-employment income earned in and out of Hebron, you must use Schedule Y to allocate taxable income to Hebron. Attach schedules/documentation.
- Schedule E:** Is for reporting income earned from rental, farm and/or taxable royalty activities. Attach schedules/documentation.
- Schedule H:** Is for reporting Net Business Income. Gross business income may be reduced by previous period business losses. Losses may be only applied to business income (and not to personal wages) for a limited period of five years forward.
- Schedule O:** Is for reporting income from partnerships, estates, trusts, fees, misc. income reported on Federal Tax Return, etc.. Do not include income from a Hebron Partnership that files as an entity reporting 100% of its income to Hebron. Attach schedules/documentation.
- Line 5.** Other Income Summary is the total from Sch. C, Sch. E and Sch. O. Enter total on line 5C on page one, line 4. NOTE: A net loss from a business activity must be reported as zero -0- on page one of the Tax Return.

DATE AND SIGN THE RETURN, ATTACH ALL REQUIRED SUBSTANTIATION, ATTACH PAYMENT AND FILE BY APRIL 15, 2024, AN INCOMPLETE RETURN WILL BE CONSIDERED NOT FILED AND WILL BE RETURNED TO YOU FOR PROPER FILING AND MY BE SUBJECT TO PENALTY AND INTEREST.

\*\*\*A COPY OF THE VILLAGE OF HEBRON INCOME TAX ORDINANCE IS AVAILABLE IN THE TAX OFFICE.\*\*\*