

VILLAGE OF SOUTH LEBANON

INCOME TAX INFORMATION

2009 TAX YEAR

Please carefully read this information and contact the tax office at (513) 494-2296 with questions. Office hours are 8:00 a.m. to 4:30 p.m., Monday through Friday.

What is the Tax Rate? The tax rate for the Village of South Lebanon is one (1) percent.

When is the Return Due? The return is due on or before April 15th. An extension for filing your South Lebanon tax return may be granted if you have requested an extension for filing your federal return. A copy of the federal extension form or a written request from you or your tax preparer must be received at our office before April 15th. Failure to submit the extension request timely will result in a late filing penalty.

Who Must File a Return? All South Lebanon residents, whether you rent or own your home, any full or part-year resident 18 years of age or older, self-employed individuals conducting business within the village, and owners of rental property located within the village. **The return must be filed regardless of whether any tax is due.**

What if I was a Full-time Student during 2009? A full-time student at a high school, college, university, technical school or any other accredited post secondary educational institution is exempted from paying income tax. Please forward the tax return form with Part A. completed and a signature at the bottom. Also, include a copy of your school information.

Are Retirees Required to File a Return? If you are retired and are only drawing from your retirement/pension you are not required to pay income tax on these earnings. Please forward the tax return form with Part A. completed and a signature at the bottom. Please note: If you have earned income from a source other than your retirement (ex. a part-time job) you are required to pay income tax on those earnings.

What Items of Income are Taxable for Village Purposes? Taxable income includes: "qualifying wages" reported to you on a W-2, self-employment earnings, non-employee compensation reported to you on a Form 1099-misc, income from partnerships, rental activities. In general, the figure that will be taxable from your W-2 will be Box 5 (Medicare wages). For village purposes, wages are taxed as they are earned regardless of any deferral made for federal tax purposes.

Am I required to file a Declaration of Estimated Tax? The Village of South Lebanon does not require a declaration of estimated tax to be completed. However, it is beneficial to the taxpayer to pay quarterly payments so that the greater part of tax due for the next tax year is paid in advance.

"Check the Box" Option: If you have a paid practitioner preparing your return and you would like to permit the tax auditor to contact him/her directly with questions regarding the preparation of the return, please authorize the preparer to check the box near the bottom of the front page of the form and provide a telephone number. Please note that forms submitted without all required attachments and documentation will not be processed until such items are received. Potentially, an incomplete filing could result in a late filing penalty.

OVER

Where do I obtain copies of the income tax return form? The income tax return form is available at the Municipal Building 99 N. High St., South Lebanon Post Office 219 E. Forrest Ave., and on our website at www.southlebanonohio.org.

Forms of Payment: Your tax return is due on or before April 15th. **If an amount is due the amount stated must accompany the completed tax return.** Failure to comply will result in penalties. Please make your check or money order payable to the **South Lebanon Tax Department**. Please do not mail cash.

Mailing Address: Village of South Lebanon
Tax Department
P.O. Box 40
South Lebanon, Ohio 45065

Again, please contact the tax office at 513-494-2296 or stop by if you have questions regarding the completion of your income tax return form.

- **The tax office will no longer be mailing tax return forms. In place of the form you will receive a reminder post card in January, 2010. Tax forms are available at the Municipal Building 99 N. High St., South Lebanon Post Office 219 E. Forrest Ave., or download forms from our website: www.southlebanonohio.org.**

April 15, 2010
File 2009 Tax Return
File 2010 Declaration of estimated tax with ¼ payment

July 15, 2010
2nd quarter estimated payment due

October 15, 2010
3rd quarter estimated payment due

January 15, 2011
4th quarter estimated payment due