

FORM R file with:
Income Tax Office
P.O. Box 727
333 J.E. Bohanan Memorial Dr.
Vandalia, OH 45377
Phone: (937) 415-2240; Fax: (937) 415-2361
Toll free: (866) 898-5891
Email: tax@vandaliaohio.org
www.vandaliaohio.org

LIST NAME(S) AND ADDRESS BELOW.

CITY OF VANDALIA
2023 INCOME TAX RETURN

FILING REQUIRED EVEN IF NO TAX DUE
DUE ON OR BEFORE APRIL 15, 2024

CHECK ONE:
☐ Resident
☐ Non-Resident
☐ Part Year Resident

SOC. SEC. NO. _____
SOC. SEC. NO. _____
Taxpayer's Occupation _____
Spouse's Occupation _____
FILING STATUS:
☐ Single
☐ Married
☐ Married, Filing Separate
Complete if moved since last return or part year resident:
Old Address _____
Date Moved (in) _____ (out) _____
Dates of Employment _____
Did you file a city income tax return the previous year? ☐ YES ☐ NO
Email address _____

SECTION A RETIRED AND/OR TAXPAYERS WITH NO TAXABLE INCOME. PLEASE CHECK APPROPRIATE BOX BELOW:

☐ Under 18 years of age for entire year. Date of Birth: _____ (attach verification - copy of driver's license or birth certificate) ☐ Active duty military for entire year.
☐ All income was from a federally qualified retirement plan. Date retired: _____ ☐ All income was from a non-taxable source. List source: _____

SECTION B Enter wages, salaries, bonuses, incentive payments, commissions, gambling winnings and other compensation, received between January 1 and December 31.
List each employer or source separately. **Please attach all W-2 and W-2G forms.**

Employer	City or Township Where Employed	Resident City Tax Withheld	Other City Tax Withheld (See Instructions)	Taxable Wages
		\$	\$	\$

1. TOTAL WAGES & WITHHOLDING 1-A. 1-B. 1-C.
2. TAXABLE INCOME Line 1-C (or Column 3 if applicable) 2.
3. TAX DUE (2% x Line 2) 3.
4. TAX CREDITS
4-A. Resident City Tax Withheld (Line 1-A) 4-A.
4-B. Other City Tax Credit (Not to exceed 2%) (Line 1-B) 4-B.
4-C. Other: Estimates, Direct Payments, Credit from Prior Year 4-C.
4-D. Total Credits Available (Line 4-A + 4-B + 4-C) 4-D.
5. BALANCE OF TAX DUE (Line 3 - Line 4-D) 5.
6. PENALTY \$ _____ INTEREST \$ _____ LATE FEE \$ _____ 6.
7. TOTAL AMOUNT DUE (Make check payable to City of Vandalia) (No payment due if \$10.00 or less) 7.
8. IF OVERPAYMENT, CREDIT TO NEXT YEAR (\$10.01 minimum): \$ _____ or REFUND \$ _____
Reviewed by _____ Check No. _____ Cash _____ Amt. Received _____

SECTION C - DECLARATION OF ESTIMATED TAX FOR 2024

9. Total Income Subject to Tax \$ _____ X Tax Rate (2%) 9.
10. Subtract Credit for Tax Withheld (Other city credit not to exceed 2%) 10.
11. Net Tax Due (Line 9 - Line 10) See General Information, Section 13 11.
12. Quarterly Amount Due (1/4 of Line 11) 12.
13. Credit from Line 8 (\$10.01 minimum) 13.
14. Amount of Estimated Tax Due (Line 12 - Line 13) 14.
15. Total of this Payment (Line 7 + Line 14) 15.

SECTION D Please refer to the website, www.vandaliaohio.org, to access the online payment center to pay by credit card or electronic check.
Credit card payments are now accepted in person in the tax office as well.

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 used herein are the same as used for federal income tax purposes, adjusted to the ordinance requirements for local tax purposes. If an audit of the federal return is made which affects the tax liability shown on the return, an amended return is required to be filed within three months. If this return was prepared by a Tax Practitioner, may we contact your practitioner directly with questions regarding the preparation of this return? ☐ Yes ☐ No

Signature of Person Preparing Return (If Other Than Taxpayer) _____ Date _____

Phone Number _____

Signature of Taxpayer _____ Date _____

Signature of Spouse _____ Date _____

SECTION E INCOME OTHER THAN WAGES

List all income below from sources other than wages. Show the amount in the appropriate section below based on the location where the income/loss was derived and indicate the location. Attach schedules to support each entry.

SOLE PROPRIETORS

	Resident City	Non-Taxing Location	Other Location	Other Location	TOTALS
City/Township ...	VANDALIA	NON-TAXING			
Schedule C					
Schedule E					
Other Income					
Line A	Total Current Year Income/Loss				
Line B	Prior Year Loss Carryforward (See worksheet below)				
Line C	Total Other Income/Loss (Total to Column 2 not less than \$0)				

SECTION E INSTRUCTIONS

Complete this section only if you had income other than salaries or wages.

Enter amount of profit or loss from Federal Schedule C, Federal Schedule E, and other miscellaneous income (Form 1099-NEC, Form 4797, Schedule K-1, etc.) and indicate the location where the income/loss was earned. If Schedule Y is used, enter the amount for each location on the appropriate line. Total the current year income/loss on Line A.

Line B - Enter allowable prior year loss carryforward. See worksheet below.

Line C - Subtract any loss in Line B from the total on Line A. Carry total to Column 2 (not less than \$0).

Column 1 - Enter total of all salaries and wages from Box 1-C on Page 1.

Column 2 - Enter any net gains from Line C. Do not enter any amount less than \$0.

Column 3 - Enter the total of Column 1 and Column 2. Carry total to Page 1.

Column 1	Column 2	Column 3
Salaries, Wages, Commissions Attach W-2(s)	Other Income (from Line C not less than \$0) Attach Schedules	Total Taxable Income (Column 1 + Column 2)

Total to Line 2, Page 1

SCHEDULE Y BUSINESS APPORTIONMENT FORMULA

Use this schedule if engaged in business in more than one city, and you do not have books and records which will disclose with reasonable accuracy what portion of the net profits is attributed to that part of the business done within the boundaries of Vandalia.

A. Located Everywhere

Step 1. Original cost of real and tangible personal property ... \$

Gross annual rents multiplied by 8 \$

Total Step 1 \$

Step 2. Gross receipts from sales made and work or services performed \$

Step 3. Total wages, salaries, commissions and other compensation of all employees \$

B. List city portion of the above 3 steps in spaces to the right and compute percentage for Vandalia (B divided by A)

CITY OF VANDALIA

Step 1

\$

%

Step 2

\$

%

Step 3

\$

%

Average Percentage

\$

%

TOTAL INCOME

\$

Total to Section E table above

NET OPERATING LOSS CARRYFORWARD WORKSHEET					
Prior Taxable Year	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E
	NOL	Prior Years		Current Taxable Year	Future Taxable Year
		NOL Utilized	Carryforward	Carryforward NOL Used	Carryforward
2018					
2019					
2020					
2021					
2022					
TOTALS					

Column A: Enter the dollar amount of net operating loss (NOL) for each prior year in which a loss was incurred. Column B: Enter the portion of NOL already utilized in prior years. Column C: Enter carryforward available (Column A minus Column B). Column D: Enter carryforward utilized on current year's tax return. Column E: Enter carryforward available for future years (Column C minus Column D). TOTALS: Total Columns C, D, and E. Enter Column D total on Line B in Section E above.