

# 2023LF

# Instructions

## Part 1 - Account Information

- Account Enter your Newark Tax Account Number. If unknown, leave blank.
- SSN Enter your full Social Security Number. If filing jointly, enter your spouse's full number. State law now requires this information.
- Name Enter your name. If filing joint, enter spouse's name.
- Resident Address Enter your street address including city, state and zip code.
- Mailing Address Enter your mailing address if it is different from your street address.
- Phone Please enter a number where we can reach you if we have any questions.
- Email Please enter your Email address.
- Date If you moved into or out of Newark in 2023, please provide the dates.
- Filing Status Please place an X in the box beside your filing status.

## Part 2 - Taxable Income & Tax Calculation

*Please round all amounts to the nearest whole dollar.*

### A - W-2 Income

- Line 1** Enter the total wages from Box 5 of all of your W-2s. If Box 5 is blank, use the higher of Box 1 or Box 18.

*Do not include: pension income, state unemployment, third party/disability pay or work study wages.*

- Line 2** You may qualify to make adjustments to the wages reported on Line 1 under the following circumstances:

1. you were a full year resident and turned 18 in 2023.
2. you were a partial year resident in 2023.

Complete **Worksheet A**.

- Line 3** BLANK

**Box 4** Taxable Wages: Add Lines 1 thru 3

***If you have no other income to report, skip to Box 15***

### **B - Miscellaneous Income**

This section is for reporting income that you receive that is not wages and not reported on a Federal Schedule listed in Section C. If you are not sure if your income is taxable, please contact our office for help.

Do not include the following: pension or retirement income, Social Security, third party/disability income, state unemployment, workers compensation, interest, dividends, or state assistance income.

Enter 0 on any line that does not apply to your income.

**Line 5** Enter any gambling or lottery winnings.

**Line 6** Enter any other miscellaneous income. Please provide an explanation of what is being added as income.

**Box 7** Total Miscellaneous Income: Add Lines 5 & 6

***If you have no other income to report, skip to Box 15***

### **C - Income from Schedules**

This section is for reporting gains and losses reported on Federal Schedules.

Enter 0 on any line that does not apply to your income.

**Line 8** Enter the amount from Line 31 of your Federal Schedule C. If you have more than one Schedule C, add the total of all Box 31s. Enter losses as negative numbers.

**Line 9** If you filed a Federal Schedule E for rental income, complete **Worksheet B**.

**Line 10** Enter the gain or loss from partnership and/or S Corporations. For definitions of this income, please see the Newark Tax Ordinance or contact our office.

**Line 11** Enter the Ordinary Gain/Loss.

**Line 12** Enter any other Schedule Income - please explain.

**Line 13** Enter 50% of your Loss from the Schedule C for either 2017, 2018, 2019, 2020 or 2021 if applicable.

**Box 14** Total of Schedules: Add Lines 8 thru 13, if loss enter 0

**Box 15** Newark Taxable Income: Add Boxes 4, 7 & 14

**Box 16** Newark Tax: Multiply Box 15 by .0175

### Part 3 - Credit Calculation

**Box 17** Newark Tax: Enter amount from Box 16

**Line 18** Enter the total of all Newark Tax withheld on your W-2s. Do not include tax withheld for Newark City Schools - typically indicated as SD or 4507 on your W-2.

**Line 19** Complete **Worksheets C**.

**Line 20** If tax was paid on your behalf by a partnership or other entity, enter the amount of tax paid.

**Box 21** Total Credits: Add Lines 18 thru 20

**Box 22** Newark Tax After Credits: Subtract Box 21 from Box 17

Note: If the tax due in Box 22 is \$200 or more, you are required to file a 2024 Estimated Tax Return (24ET) and make quarterly estimated tax payments. Form 24ET is available from our website or in our office.

**Line 23** Enter the total estimated tax payments you made for 2023.

**Line 24** Enter any taxes carried forward from a previous year.

**Box 25** Total Estimated Tax Payments: Add Lines 23 & 24

**Box 26** 2023 Tax Payment Due: Subtract Box 25 from Box 22

*If Box 26 is less than \$10.01, no payment is due.*

**Please make checks payable to Newark City Income Tax.**

**Box 27** 2023 Overpayment: Utilize if Box 25 exceeds Box 22

*If Box 27 is less than \$10.01, no refund or credit is allowed.*

You may choose to have all or a portion of your overpayment applied to your account, refunded or both. Please enter the amount of the overpayment to be applied to the account and/or refunded on the appropriate line.

Note: Any overpayment on your account will first be applied to any past due balance or penalty and/or interest charges due with this filing.

## Complete your return with these Steps

### Step 1 - Sign

Please sign and date your return. If you are filing a joint return, your spouse should also sign the return.

If the return was prepared by someone other than the taxpayer, the tax preparer should also sign and date the return.

Please indicate whether or not we may contact your tax preparer by checking yes or no.

### Step 2 - Attach

**The State General Assembly has made significant changes to what is required to be filed with your municipal income tax return.**

The following ***must*** be attached to your Newark Income Tax Return:

- 1 W-2s showing all information reported on your Federal copy of your W-2.**
- 2 W-2s showing your local gross wages and local tax withheld.
- 3 W-2s showing taxes paid to other municipalities or a listing from your employer with the same information.
- 4 A copy of your Federal Form 1040.**
- 5 Worksheets A, B and/or C

*Changes that went into effect in 2016 above are in bold.*

*If you are filing for a refund or an amended return, you are required to attach all documents to support the refund request or the adjustments made in the amended return.*

### Step 3 - Mail

**Your 2023 Newark Tax Return is due in our office on or before April 18, 2024.**

Mail your return, attachments and payment to:

Newark Income Tax Office  
PO Box 4577  
Newark OH 43058-4577

A drop box is available 24/7 on the 4th Street side of the City Municipal Building on the corner of 4th and W Main Streets in downtown Newark.

*All forms received by the Newark Income Tax Office are subject to review. Returns and payments received after the due date may be subject to billable penalty and interest charges.*

## Newark Income Tax Office Information

### Tax Assistance Hours

Monday - Tuesday	8:00 am - 4:30 pm
Wednesday	11:30 am - 4:30 pm
Thursday - Friday	8:00 am - 4:30 pm

### Office Location

The Newark Income Tax Office is located on the Main Floor of the City Municipal Building on the corner of 4th and W Main Streets in downtown Newark.



### Questions?

740-670-7580 phone  
740-670-7581 fax  
[citytax@newarkohio.net](mailto:citytax@newarkohio.net)

# Worksheet A - Instructions

## Part 1 - Moved into or out of Newark in 2023

*This worksheet is to assist you in adjusting your wages by the income you earned from your employer before you moved into or after you moved out of Newark. If all of your wages are from work done within the city, you may not adjust your wages.*

Instructions
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Enter your employer's EIN from Box b of the W-2 that you are adjusting.

**Column**

- A** Enter the wages from Box 5 of your W-2. If Box 5 is empty, use Box 18.
- B** If you worked inside the city of Newark, enter the wages you earned in Newark.
- C** Subtract Column B from Column A
- D** Enter the number of months that you worked for the employer that gave you this W-2.
- E** Divide Column C by Column D
- F** Enter the number of months that you lived outside the city of Newark while you worked for this employer.
- G** Multiply Column E by Column F

Repeat this for every W-2 that you need to adjust because you moved into or out of Newark.

**Total Adjustment** Add Rows 1 thru 5 in Column G

*If other city taxes were withheld from your W-2 and you take an adjustment here, the other city wages must also be adjusted when you calculate the credit for these taxes on Line 19 of your Return. The amounts in Column G will be needed when you complete Worksheet C.*

## Part 2 - You turned 18 in 2023

*This worksheet is to assist you in adjusting your wages by the income you earned prior to turning 18. If all of your wages were earned after your 18th birthday, you may not take this adjustment.*

Instructions
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Enter your employer's EIN from Box b of the W-2 that you are adjusting.

**Column**

- A** Enter the wages from Box 5 of your W-2. If Box 5 is empty, use Box 18.
- B** Enter the number of months you worked for the employer that gave you this W-2.
- C** Divide Column A by Column B
- D** Enter the number of months that you were under 18 while you worked for this employer.
- E** Multiply Column C by Column D

Repeat this for every W-2 you need to adjust because you worked for an employer prior to turning 18.

**Total Adjustment** Add Rows 1 thru 5 in Column E

*If other city taxes were withheld from your W-2 and you take an adjustment here, the other city wages must also be adjusted when you calculate the credit for these taxes on Line 21 of your Return. The amounts in Column E will be needed when you complete Worksheet C.*

***Please attach a copy of this completed worksheet to your return.***

## ***Worksheet B Instructions***

### **Step 1 - Loss Adjustment**

- 1 . Enter the name of the other city your entity/rental is located.
- 2 . Enter the net loss for the entity/rental in the other city.
- 3 . Multiply Column A by Column B to get the Allowable Loss (Column C).

### **Step 2 - Schedule E Income**

- A . Enter net gain/loss from income/rentals in Newark.
- B . Enter net gain/loss from income/rental outside any city.
- C . Enter net gain from income/rental in another city.
- D . Total Allowable Loss Amount from Step 1
- E . Add Rows A thru D, then enter the amount on Line 9 of the Return

***Please attach a copy of this completed worksheet to your return.***



# **Worksheet C Instructions**

## **Section 1 - Other City Tax Return Credit**

*This section is to be used only by taxpayers who filed an annual tax return with another City.*

*If you reported Schedule Income on your Newark return, **do not** use this worksheet if:*

A . *Box 14 on your Newark Return is a net loss - no other city credit is allowed.*

OR

B . *Box 14 on your Newark Return is less than the income taxed on the other city's return - your income taxed by the other city needs adjusted by a reported loss. Please contact our office for assistance in calculating your credit.*

Instructions
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- 1 . Enter the name of the city that you filed with.
- 2 . Enter the amount of tax paid to the other city.
- 3 . Enter the income taxed by the other city.

**Total Income Taxed by Other City: Add Lines 1 thru 5**

<b>Box A</b>	Multiply Total Income Taxed by Other City by 0.01, then enter the amount on Line 19
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*If you do not have any other city taxes withheld on your W-2s, skip to Box C.*

<b>The following items must be attached to your Newark Return in order for us to allow the credit for taxes paid to other cities.</b>
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| <ol style="list-style-type: none"><li>1 . This completed worksheet.</li><li>2 . Copies of the other city returns used to complete Section 1.</li><li>3 . Copies of the W-2s showing other city wages - you may need to attach multiple copies for each employer.</li><li>4 . Copies of any listings from your employer showing other city wages.</li></ol> |
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