VILLAGE OF CROOKSVILLE INCOME TAX RETURN INSTRUCTION SHEET

GENERAL INSTRUCTIONS:

1. WHO IS REQUIRED TO FILE THIS RETURN

ALL RESIDENT INDIVIDUALS 18 YEARS OLD AND OLDER AND ALL RESIDENT BUSINESSES must file a Village Income Tax Return on or before April 15th of each year, even though the entire tax due has been withheld and/or whether or not any tax is due. Failure to comply is considered a misdemeanor under Village of Crooksville, Ohio Mandatory Income Tax Filing Ordinance 2197. Village of Crooksville, Ohio Income Tax Ordinance 2015-2548 imposes the tax on all salaries, wages, commissions and other personal service compensation from all sources regardless of where it is earned and allows full credit up to 1.5% for tax paid to another municipality on the same income.

NON-RESIDENT BUSINESS ENTITIES AND/OR INDIVIDUALS, must file a return on income attributable to and/or earned in Crooksville on which no tax was withheld to Crooksville. A resident individual who is a sole owner of a resident unincorporated business entity shall disregard the business allocation formula and pay the tax on the entire net profits of the resident unincorporated business entity to this municipality: provided, however, that on the income attributable to another taxing municipality there shall be a credit allowed of the amount of tax paid, up to 1.5%, to such other municipality.

2. SHORT FORM FILING.

If total gross earned income is from salaries, wages and other compensation supported by attached W-2's, make any adjustment, if necessary on Line 4, compute your tax liability on Line 7, deduct tax withheld, not to exceed 1.5% per W-2 or taxing area, plus any estimate payments on Line 8. Any balance of tax due must be paid at the time of filing.

3. LONG FORM FILING.

Other income reported on Line 2, from any source whatsoever, on which there is no tax withheld, requires appropriate Schedule(s) to be completed on page 2, and/or copies of Federal Schedule(s) must be attached.

Schedule "X" adjustments are for reconciliation with Federal adjusted gross and for individual Form 2106 deductions. When completing Schedule "X", a copy of Federal Return and/or Form 2106 must be attached.

4. WITHHOLDING CREDITS.

Credits claimed for withholding to any municipality must be supported by copy of your W-2(s) or other municipality Income Tax Return. Credits claimed for withholding to another municipality cannot exceed 1.5% per W-2 or taxing area.

5. SCHEDULE "X" ADJUSTMENTS.

If your Schedule "X" adjustments entitle you to a refund, you must claim your refund from the city where the tax was withheld as we have no money to refund if the tax was paid to another municipality.

6. RESIDENTS EMPLOYED IN NON-TAXING AREAS.

Any income earned in a non-taxing area is taxable to your resident city. If the tax has been withheld to another city, please show the location of your employment on line 1 of Form R, page 1.

7. EXTENSION OF TIME TO FILE.

A one month extension beyond any extension requested or granted by the IRS for filing of the Federal Income Tax Return is allowed, provided a copy of your Federal Extension and a tentative return, accompanied by payment, if there will be any tax due, is filed by the date the return is normally due. A request of Extension of Time to File must be filed with the Crooksville Income Tax Office by the Taxpayer.

LATE FILING FEE, PENALTY AND/OR INTEREST WILL BE ASSESSED TO ANY RETURN FILED AFTER THE NORMAL DATE DUE, IF A REQUEST FOR EXTENSION OF TIME TO FILE IS **NOT** RECEIVED IN THE INCOME TAX OFFICE BY THE NORMAL DATE DUE.

8. INCOME SUBJECT TO TAX:

Earned income is defined as salaries, wages, commissions, and other compensation and would include but not be limited to: bonuses, incentive payments, directors fees, property in lieu of cash, tips, dismissal or severance pay, vacation pay, wage continuation plans, depreciation recapture and other compensation earned, received or accrued or any other remuneration, that is paid to or constructively received by the recipient. That portion of gross wages which may be deferred under a federally recognized plan is subject to taxation and to withholding.

9. EXEMPTIONS AND ITEMIZED DEDUCTIONS

as available on individual federal income tax returns are not allowed. The municipal income tax is based on gross earnings.

10. INCOME NOT TAXABLE:

Military pay or allowances, net profits of any civic, charitable, religious, fraternal scientific, literary, or educational institutions, Social Security Benefits, unemployment insurance benefits, welfare benefits and qualified pensions (by IRS definition) paid as a result of retirements, alimony, child support, royalties, dividends, interest, and other revenue from intangible property, personal earnings of any person under 18 years of age.

INSTRUCTIONS FOR PREPARATION OF PAGE 1

BOX 1: Print your name and address clearly. If you and your spouse are filing jointly, you must include both names in this box. Make necessary corrections and/or additions, if already printed.

BOX 2: Complete all lines which apply to you.

SCHEDULE A:

For reporting wages earned as an employee.

From your W-2 Form(s) enter your employer's name(s), the location of your employment, the amount of Crooksville Income Tax withheld, if any, and the total Gross Wages Earned before any deductions. This will be the highest amount listed on your W-2, usually in box 18 or box 5.

LINE 1. Enter Total Wages Earned of All Attached W-2 Forms Here.

NOTE: IF YOU ARE FILING W-2 WAGES ONLY, GO TO LINE 6 NOW.

LINE 2. The total of Other Income Subject to Crooksville Income Tax is entered here. Attach the appropriate Federal Schedules and/or any Supporting reports. Interest and dividends are not taxable.

LINE 3. Enter total of Lines 1 and 2 here.

LINE 4. The adjustment total from Schedule X, on page 2 is entered here. Schedule X is for reconciliation with Federal Income Tax Return and/or Federal Form 2106. If Schedule X is used these forms must be attached.

4(a): Total of items not deductible after reconciliation

4(b): Total of items not taxable after reconciliation

4(c): Difference of lines 4(a) and 4(b).

LINE 5. 5(a): The adjusted net income after adding or subtracting Line 4(c) to or from Line 3.

5(b): The amount allocable to Crooksville if Schedule "Y" (Business Allocation Formula) is used by corporations, unincorporated businesses, partnerships, professions, or other entities doing business within or without Crooksville if actual record of their local business in not maintained. Enter percentage from Step 5 of Schedule Y in appropriate blank. Calculate percentage of Line 5(a) allocable to Crooksville, enter amount here.

LINE 6. Amount subject to Crooksville income tax. Figure should match either figure on Line 1, Line 5(a) or Line 5(b).

LINE 7. Enter one and one half percent (1.5%) of line 6 here.

LINE 8. 8(a): Enter all Crooksville Income Tax withheld by your employer. 8(b): Enter the total of all 2020 Estimated Tax Payments made to Crooksville including any credit from any overpayment on prior year. If overpayment was discovered as a result of an Amended Return, the Amended Return must be on file with the Crooksville Income Tax Office. Indicate in which year the overpayment was made.

8(c): **CROOKSVILLE RESIDENTS ONLY:** Enter Income Tax paid to other municipalities not to exceed one and one half percent (1.5%) per W-2 or taxing area on income shown on line 6. State the municipality or municipalities for which the income tax was withheld. Attach itemized breakdown if W-2(s) are marked *Various* or *All Cities*

8(d) Enter the Total of Lines 8(a) through 8(c).

 $\textbf{LINE 9.} \ \, \textbf{If Line 7} \ \, \textbf{is greater than Line 8(d), enter the difference here.} \\ \text{Remittance of this amount must accompany the return when filed.}$

LINE 10. PENALTY: A penalty of 15% of Line 9 must be included on returns received by the Crooksville Income Tax Office after the original date due. INTEREST: Interest at a rate of ½% per month (6% per annum) of Line 9 must be included on returns received by the Crooksville Income Tax Office after the

original date due.

Penalty and Interest charges will be assessed to any account with an unpaid balance after the filing deadline, whether or not the return was filed on time.

LINE 11. LATE FILING FEE: A late filing fee of \$25.00 per month (not to exceed \$150.00) must be included on all returns filed after the normal date due, whether or not any tax is due.

FOR MORE INFORMATION CONCERNING THE PENALTIES AND INTEREST, SEE GENERAL INSTRUCTIONS, PARAGRAPH 7.

LINE 12. Enter total of Lines 9,. 10 and 11 here.

LINE 13. If Line 8(d) is Greater than Line 7, subtract Line 11 and enter the difference

here. Indicate the amount to be credited to your 2021 return and/or the amount you request to be refunded. Overpayment claims will receive credit only on returns fully completed. Refunds will be issued 90 days after receipt of request. If you have an overpayment and have filed after the normal date due, be sure you included the Late Filing Fee on Line 11 before computing your credit. PAGE 2.

When entering other income on line 2 of page 1, the appropriate schedules of page 2 must be complete unless Federal schedules are attached. If using Schedule "X", copy of Federal Return and/or Form 2106 must be attached.

SIGNATURE BOX: THE RETURN MUST BE SIGNED. If filing jointly, both signatures must be on form. Each Taxpayer's social security number must accompany his/her signature to assure correct credit of filing and payment.

HELPFUL PREPARATION HINTS AND REMINDERS FOR CROOKSVILLE INCOME TAX

READ ALL INSTRUCTIONS.

IF YOU STILL HAVE A QUESTION CALL THE INCOME TAX OFFICE at 740-982-6973.

PLEASE COMPLETE RETURN WITH BLUE OR BLACK INK.

RECEIPTS WILL BE SENT TO THOSE FILING BY MAIL ONLY IF A SELF-ADDRESSED STAMPED ENVELOPE IS INCLUDED WITH RETURN.

AMOUNTS OF LESS THAN TEN DOLLAR (\$10.00) WILL NOT BE REFUNDED OR COLLECTED.

□ Provide complete name, address, SS# or Federal ID # for taxpayer. Include DBA, when applicable.

ONLY COMPLETED RETURNS WILL BE PROCESSED. A RETURN IS CONSIDERED COMPLETE WHEN CORRECTLY FILLED OUT, DOCUMENTS OF ALL REPORTED AMOUNTS ARE ATTACHED, AND THE FORM IS SIGNED. INCOMPLETE RETURNS WILL BE RETURNED TO TAXPAYER FOR COMPLETION.

□ April 15th (or 4 months after close of fiscal year) is the filing date of Crooksville. When the Filing Date falls on a Weekend Day or Holiday, the Filing Date is extended until the next scheduled Business Day.
\Box Extension to File request must include a copy of the Federal Extension and reach the Crooksville Income Tax Office by the filing date.
\square Do not use federal box (box 1) on W-2 form for local wages, tips & other compensation. It may not include all taxable income. Use the highest amount listed on W-2, usually found in box 5 or 18.
☐ Furnish documentation for all figures on tax return.
□ Attach all W-2 forms (showing federal, state and local information) and applicable federal schedules, e.g., Schedule C, Schedule E, Schedule F, 2106, etc.
\Box When calculating credit for taxes withheld for another municipality, each W-2 and/or local taxing area must be calculated separately. Credit for tax paid to other municipalities cannot exceed our rate of 1.5%.
□ When claiming credit for taxes paid to another municipality, attach documentation of credit claimed.
□ Only apply declaration payments of current year.
□ Call the Crooksville Income Tax Office to verify estimated payments and/or credit from previous years.
□ Supply copies of K-1's (with complete addresses) for all partnerships reported on residents returns to determine if income/losses apply.
\Box When completing Schedule Y (Business Allocation Formula) on back of tax return, be sure to include wages in accordance with the method of accounting used in the computation of the net income of the taxpayer.
\square Non-resident taxpayers doing business both in and out of Crooksville who are entitled to allocate profits via Schedule Y must also allocate losses accordingly.
☐ Taxpayer must sign form. If a joint account both parties must sign. Return will not be considered complete without signatures.
□ Only completed returns will be processed.
□ Payment in full must accompany return.
☐ Fill in move in/out dates, when applicable (Box 2).
☐ When using "Final Return" wording, provide explanation.
☐ When possible use the Crooksville Income Tax return in lieu of generic forms.
☐ If there are unusual circumstances involved in filing a return, provide written explanation by providing additional sheets.
□ Print name of tax preparer and include telephone number. Not all signatures are legible.
☐ Address envelope to "Tax Department" rather than just "Village of Crooksville" to ensure proper service.
☐ Before filing return, check for mathematical errors.

FORM R, Page 1

RETURN MUST BE FILED ON OR BEFORE APRIL 15, 2022, OR WITHIN 4 MONTHS OF END OF TAX PERIOD.

TAXPAYER SIGNATURE

Preparer:

Name, Address and Telephone Number of

VILLAGE OF CROOKSVILLE **INCOME TAX RETURN** FOR THE CALENDAR YEAR 2021

MAKE CHECK OR MONEY ORDER PAYABLE TO:

CROOKSVILLE INCOME TAX 98 SOUTH BUCKEYE STREET CROOKSVILLE, OHIO 43731 740-982-6973 EXT. 109

OR OTHER TAXABLE PERIOD BEGINNING AND ENDING

1. THIS RETURN MUST BE SUBMITTED BY EVERYONE WHO HAS INCOME SUBJECT TO CROOKSVILLE INCOME TAX, REGARDLESS OF WHETHER OR NOT TAX HAS BEEN WITHHELD, A DECLARATION HAS BEEN FILED OR WHETHER OR NOT ANY TAX IS DUE.
2. ANY TAXPAYER ATTACHING A COPY OF HIS/HER FEDERAL RETURN OR SCHEDULES, WHERE APPLICABLE, NEED NOT COMPLETE PAGE 2 (EXCEPT SCHEDULE Y WHEN LINE 5B IS USED)
3. RETURNS WILL NOT BE CONSIDERED COMPLETE WITHOUT PAYMENT, PROPER DOCUMENTATION AND/OR SIGNATURE(S). INCOMPLETE RETURNS WILL NOT BE PROCESSED AND SAME WILL BE RETURNED TO YOU FOR COMPLETION.

	1. TAXPAYER'S NAME and ADDRESS	2. WHERE APPLICABLE, FOLLOWING QUESTIONS MUST BE ANSWERED If Moved During Year of this Return Give Date of Move Into Crooksville Out of Crooksville If Began or Terminated a Business During Year of this Return Give Date Business Opened Business Closed Has your federal tax liability for any prior year been changed in this year? Yes No Year(s)					
		Check your status as a taxpayer: Resident: Fu Employee Proprietor Partner Par Business give Federal I.D. Number:	ıll Yr Part Yr tnership Rental	Corporation			
	nter TOTAL Gross Wages, Salaries, Bonuses, Commissions, and OTTACH COPIES OF W-2 FORMS.	·	RE ANY PAYROI				
5 A.	INT NAME AND ADDRESS OF EMPLOYER(S). Add additional sheet if	· 	WITHHELD	WAGES, ETC.			
1.	TOTAL: If No Other Taxable Income Enter TOTAL WAGES HERE AND	GO TO LINE 6		\$			
	OTHER INCOME from attached FEDERAL SCHEDULES or page 2 (see TOTAL INCOME (Add Lines 1 and 2)		\$				
4	A. Items not deductible (From line J, schedule X)	DEDUCT					
	A. ADJUSTED NET INCOME (Line 3 plus or minus line 4c)	IS USED% OF LINE 5A					
	AMOUNT SUBJECT TO CROOKSVILLE INCOME TAX (Line 1, 5A or 5E			\$			
7.	CROOKSVILLE INCOME TAX LIABILITY, 1.5% OF LINE 6 (Line 6 X .015)	5)		\$			
8.	CREDITS: A. Crooksville Income Tax withheld by employer(s) B. Payment of 2021 Declaration of Estimated Tax and/or Credits C. Income tax paid to other cities or villages/Not to Exceed 1.5% D. TOTAL CREDITS ALLOWABLE	from Previous Year for EACH W-2/TAXING AREA					
9	BALANCE OF TAX DUE (IF LINE 7 IS GREATER THAN LINE 8D PAYMENT MUS	ST ACCOMPANY THIS RETURN)		\$			
11	*PENALTY (15% OF TOTAL TAX DUE)PLUS *INTEREST (0. *These Charges are based on the amount of Line 9 & must be added if return is not filed or it LATE FILING FEE: ADD \$25.00 per month IF FILING AFTER DATE DUE, WHE Not to exceed \$150.00	f full payment is not remitted by date due. THER OR NOT ANY TAX IS DUE					
12 13	TOTAL DUE TO CROOKSVILLE INCOME TAX (LINE 9 PLUS LINE 10 A OVERPAYMENT, IF LINE 8D IS GREATER THAN LINE 7 subtract Line 11 then ENTER ENTER AMOUNT OF LINE 13 YOU WANT: CREDITED TO 2022	DIFFERENCE HERE	XXXXXXXXX	\$ \$xxxxxxxxxxxxxxxxxxxxxxxxxxxx			
lease complete return with blue or black ink. Submit original only, no copies. Receipts will be sent to those filing by mail only if a self-addressed stamped envelope is included with return. mounts of less than Ten Dollars (\$10.00) will not be refunded or collected. If you have any questions, please refer to the instruction sheet or call the Crooksville Income Tax Office.							
HE UN	ETURN MUST BE SIGNED HE UNDERSIGNED DECLARES THAT THIS RETURN, INCLUDING ACCOMPANYING SCHEDULES AND STATEMENTS, IS A TRUE, CORRECT AND COMPLETE RETURN FOR THE AXABLE PERIOD STATED AND THAT SCHEDULE FIGURES USED HEREIN ARE THE SAME AS USED FOR FEDERAL INCOME TAX PURPOSES.						
AXPA	YER SIGNATURE Social Sec	curity Number	Date				

Social Security Number

Date

	FIT (OR LOSS) I	FROM BUSINESS	S OR PROFI	ESSION	PAGE 2	
1. TOTAL RECEIPTS, LESS ALLOWANCES 2. LESS, (a) Cost of goods, or (b) Cost of Oper 3. GROSS PROFIT FROM SALES, ETC. (Lin 4. DIVIDENDS \$, INTEREST \$_ 5. RENTS RECEIVED, IF CONNECTED WIT 6. OTHER BUSINESS INCOME (Specify) 7. TOTAL BUSINESS INCOME BEFORE DI	rations, whichever is applied 1 less Line 2)	licable(Indicate labor cha	arges included \$)	\$	
8. COMPENSATION OF OFFICERS 9. SALARIES and WAGES not deducted elsewhere 10. PAYMENTS TO PARTNERS 11. RENTS (PAID TO 12. INTEREST ON BUSINESS INDEBTEDNESS 13. BUSINESS TAXES (INCOME) OTHER BUSINESS TAXES 21. TOTAL BUSINESS DEDUCTIONS (Tota 22. NET PROFIT (OR LOSS) FROM BUSI	\$	DEDUCTIONS 14. UTILITIES 15. INSURANCE 16. DEPRECIATION, Amortiz 17. REPAIRS 18. ADVERTISING AND PRO 19. AUTO, TRUCK AND TRX 20. OTHER (Attach Statement	OMOTION AVEL)	S	\$	
SCHEDULE E INCOM	ME FROM REN	TS (Attach Statem	ent Explaini	ng Columns 3, 4 an	d 5)	
1. KIND AND ADDRESS OF PROPERTY	2. RENT AMOUNT	3. DEPRECIATION	4. REPAIRS	5. OTHER EXPENSES	6. NET INCOME (LOSS)	
LIST ADDITIONAL PROPERTIES ON SEPARATE SHEET,	IF NEEDED	TOTAL	INCOME (LOSS)	SCHEDULE E	s	
SCHEDULE H: OTHER INCO	ME NOT INCLUDED II	N SCHEDULE E FROM PA	ARTNERSHIPS, S	CORPORATION, ESTATE	S, TRUSTS, FEES, ETC.	
RECEIVED FROM		FOR (DESCRIBE)	<u> </u>	· · · · · · · · · · · · · · · · · · ·	AMOUNT	
	I			SCHEDULE H		
ADD TOTALS OF SCHEDULE	S C, E AND H. I	ENTER TOTAL HI	ERE AND O	N LINE 2, PAGE 1.	\$	
When using Schedule X, copy of Federal Income Tax Return must be attached.						
SCHEDULE X RE	CONCILIATIO	N WITH FEDERA	L INCOME	TAX RETURN		
ITEMS NOT DEL A. NET LOSS FROM SALE, EXCHANGE OF OF CAPITAL OR OTHER ASSETS B. EXPENSES INCURRED IN THE PRODUC	R OTHER DEPOSITION		ITEMS N. NET GAIN FR	NOT TAXABLE	PERMICE	
NON-TAXABLE INCOME	ER FEDERAL RETURN PENSES) (EXPLAIN)	\$\$\$\$\$\$\$\$\$	OTHER ASS O. INTEREST EAP. DIVIDEND (L Q. INCOME FRO COPYRIGHTS R. OTHER INCO TAX (EXPLA	OSITION OF CAPITAL OF ETS RNED OR ACCRUED ESS FEDERAL EXCLUSIC M PATENTS AND S ME EXEMPT FROM CROO	\$ \$ \$ \$ 	
NON-TAXABLE INCOME	ER FEDERAL RETURN PENSES) (EXPLAIN) COMPENSATION , PAGE 1)	\$\$\$\$\$\$\$\$\$	OTHER ASS O. INTEREST EAP. P. DIVIDEND (L Q. INCOME FRO COPYRIGHTS R. OTHER INCO TAX (EXPLA Z. TOTAL DEDU	OSITION OF CAPITAL OF ETS RNED OR ACCRUED ESS FEDERAL EXCLUSION OM PATENTS AND S ME EXEMPT FROM CROOLIN) CTIONS (ENTER ON LINE 4B, P	R	

FORM D-1

VILLAGE OF CROOKSVILLE, OHIO DECLARATION OF ESTIMATED INCOME TAX

FILE AND MAKE REMITTANCE TO: CROOKSVILLE INCOME TAX 98 SOUTH BUCKEYE STREET CROOKSVILLE, OHIO 43731

FOR CALENDAR YEAR 2022

	Or Fiscal Year Beginning a	and Ending					
1.	Total Estimated Income subject to Crooksville Income Tax	\$					
2.	Estimated Tax 1 1/2% (1.5%) of line 1.	\$					
3.	Estimated Crooksville Tax to be Withheld by Employer	\$					
4.	Estimated Crooksville Tax Per This Declaration (Line 2 Minus Line	23)	\$				
5.	Credits: A. Credit for Overpayment of Previous Return B. If Amended D-1, Payments on Previous D-1 C. Other (specify) D. Total Credits	\$ \$ \$	 				
6.	Net Estimated Tax Due (Line 4 minus Line 5D)		\$				
7.	Amount Paid With This Declaration (No Less than 22.5% of Line 6)			\$			
8.	Balance of Estimated Tax Due (Line 6 Minus Line 7)			\$			
	Name:						
	Name:						
	Address:						
	City:ST:_	Zip:					
THE	THE UNDERSIGNED DECLARES THIS TO BE A TRUE, CORRECT AND COMPLETE DECLARATION OF ESTIMATED INCOME TAX FOR PERIOD STATED.						
TA	XPAYER SIGNATURE SSN DATE	TITLE					

INSTRUCTIONS 2022 DECLARATION OF ESTIMATED INCOME TAX

DATE

WHO MUST FILE A DECLARATION OF ESTIMATED INCOME TAX:

Every taxpayer shall make a declaration of estimated taxes for the current taxable year if the amount payable as estimated taxes is at least two hundred dollars (\$200.00).

DEADLINE FOR FILING AND PAYMENT. PLEASE NOTE CHANGES IN STATE LAW HAS CHANGED THE DATES THE QUARTERLY ESTIMATED PAYMENTS ARE DUE. THE NEW DUE DATE IS 45 DAYS EARLIER THAN PREVIOUS YEARS.

The Declaration is due on or before April 15, 2022 or on or before the 15th of the fourth month after your tax period ends.

22.5% of the Net Total Tax Due (Line 6)* is due at the time of filing with a similar payment due June 15, September 15, and December 15 or on the 15th of the 6th, 9th and 12th month after the beginning of the taxable year.

PREPARATION OF FORM D-1:

TAXPAYER SIGNATURE

- 1. Enter the amount of taxable income you expect to earn from all sources in 2022.
- 2. Multiply line 1 by .015 to calculate the amount of estimated income tax you will owe Crooksville.

SSN

- 3. Enter the amount of income tax you expect your employer(s) to withhold from your wages.
- 4. Subtract Line 3 from Line 2. The answer will be your Estimated Crooksville Income Tax for 2022.
- 5. Enter any amount of Credit you believe shall be applied to your account.
- 6. Subtract Line 5D from Line 4. The answer will be your Net Estimated Tax Due.
- 7. Enter the amount of Line 6 you are remitting with this Declaration. This amount must not be less than 22.5% of line 6.
- 8. Subtract Line 7 from Line 6. The answer is the Balance of Estimated Tax Due.

Signature Box: Sign your name, enter your social security number, and date. If filing jointly, your spouse must also sign the declaration. If filing as a business, you must enter your title and your company's FIN.

DECLARATION AND REMITTANCE SHALL BE MAILED OR DELIVERED IN PERSON TO:

CROOKSVILLE INCOME TAX 98 SOUTH BUCKEYE STREET **CROOKSVILLE, OHIO 43731** PHONE: 740-982-6973 Ext. 109

^{*} Changes in the ORC require that only 22.5% of your net estimated tax be paid quarterly.