

2023 HEATH INDIVIDUAL TAX RETURN
FILING IS REQUIRED WHETHER OR NOT TAX IS DUE AND RECEIVED
IN OUR OFFICE OR POSTMARKED NO LATER THAN APRIL 15, 2024

FOR OFFICE USE ONLY

AMT. REC. _____
DATE REC. _____
CASH _____ CHECK _____ # _____
LETTER MAILED DATE ____ BY _____

TAXPAYER SOCIAL SECURITY #

SPOUSE SOCIAL SECURITY #

PHONE #

DATE MOVED IN OR OUT OF HEATH

IN OUT

CORRECT NAME AND ADDRESS ABOVE IF WRONG.

DID YOU OR YOUR SPOUSE WORK FROM HOME ☐ **YOU** ☐ **SPOUSE**
____ **PERCENTAGE OF TIME VERIFIED BY EMPLOYER**

IF ALL INCOME IN 2023 WAS NON-TAXABLE, COMPLETE THIS SECTION (See INFORMATION FILING /Gen. Instruction Page).

☐ I AM RETIRED AND HAVE NON-TAXABLE INCOME OF ☐ SOCIAL SECURITY/PENSION ☐ INTEREST/DIVIDENDS

☐ I HAD NON-TAXABLE INCOME OF ☐ ACTIVE MILITARY PAY ☐ UNEMPLOYMENT ☐ DISABILITY ☐ ADC

NOTE: IF YOU HAD NO OTHER SOURCES OF INCOME IN 2023 - STOP HERE, SIGN, DATE AND MAIL YOUR RETURN.

SECTION A INCOME

ATTACH ALL APPROPRIATE W-2'S, FEDERAL 1040, SCHEDULES, EXPLANATIONS ETC.

1. Total W-2 wages. _____
1a. Total Adjustments (Page 2, Line A2) _____
2. **PAGE 2 INCOME SECTION I, LINE 7** _____
3. **INCOME SUBJECT TO HEATH TAX (Line 1 minus line 1a, plus Line 2)** _____
4. **HEATH INCOME TAX - 2.0% OF LINE 3** _____

SECTION B CREDITS

5. 2023 Estimated tax paid to Heath **DO NOT EXCEED 1.5% CREDIT**
6. HEATH TAX WITHHELD (W-2 "Local Tax") INCOME \$ _____
7. ALL OTHER CITIES (NOT TO EXCEED 1.5%) INCOME \$ _____ x 1.5% _____
INCOME \$ _____ x 1% _____
INCOME \$ _____ x _____ % _____
8. **TOTAL CREDITS (Add Lines 5, 6, 7)** _____
9. If Line 4 is greater than Line 8, enter difference. Balance due _____
10. **LATE FILING.**
a. Late Filing Charge @ \$25.00 (if filed after April 15, 2024) _____
b. Interest @ .5833% per month or fraction thereof on unpaid taxes _____
c. Penalty @ 15% on unpaid taxes _____
d. TOTAL of Line 10a, 10b, and 10c _____
11. TOTAL DUE add lines 9 and 10d. (Payments \$10.00 or less are not required) _____
12. If Line 8 is greater than Line 4 resulting in overpayment, please indicate if you desire Refund _____
or credit to 2024 tax _____. (Overpayments \$10.00 or less are not refunded nor carried forward) _____

SECTION C DECLARATION OF ESTIMATED TAX FOR 2024

Required where tax due exceeds \$200.00.

13. Total income subject to tax \$ _____. Multiply by tax rate of 2% _____
14. Tax withheld by employer (Do not exceed 1.5%) _____
15. 2024 Net tax due (Line 13 less 14) _____
16. A minimum of 22½% of line 15 _____
17. Carryover from prior year. (Line 12, if carryover indicated) _____
18. Subtract Line 17 from Line 16 (Pay this amount. If less than zero, enter zero) _____
19. **Total payment (Add Lines 11 and 18) (Payments \$10.00 or less are not required)** _____

UNDER PENALTY OF PERJURY, THE UNDERSIGNED DECLARES THAT THIS RETURN IS TRUE, CORRECT AND COMPLETE FOR TAX YEAR 2023. MAKE CHECK PAYABLE TO HEATH INCOME TAX BUREAU.

☐ If this return was prepared by a tax practitioner, check here if we may contact him/her directly with questions regarding the preparation of this return.

Tax Preparer's Signature

Date

Your Signature

Date

Social Security Number (ID Number)

Phone

Spouse Signature

Phone

ROUND TO NEAREST DOLLAR
TAXPAYER USE **OFFICE USE**

1		1	
1a		1a	
2		2	
3		3	
4		4	
	TAX CREDITS		TAX CREDITS
5		5	
6		6	
7		7	
8		8	
9		9	
10a		10a	
10b		10b	
10c		10c	
10d		10d	
11		11	
12		12	
13		13	
14		14	
15		15	
16		16	
17		17	
18		18	
19		19	

WORKSHEET A**ADJUSTMENTS TO LINE 1 INCOME**

1. W-2 income earned Out of City While Not A Resident (attach calculations) A1 \$ _____
2. WORKSHEET A-TOTAL ADJUSTMENTS. (Enter on Pg.1, Line 1a) A2 \$ _____

SECTION I**OTHER INCOME**

1. Profit/Loss from any Business Owned (Federal Schedule C)..... 1. \$ _____
2. Rental and/or Farm Income/Loss (Federal Schedule E or F) 2. \$ _____
3. Partnership Income/Loss and S Corp. Shares Income/Loss (Federal Schedule E, 1065 or K-1) 3. \$ _____
4. 4797 Income – (ordinary only) 4. \$ _____
5. **NET OPERATING LOSS** (Loss Carryover Available _____ Loss Current Year _____).....5. \$ _____

Net Operating Loss – Beginning with losses incurred in 2017, a net operating loss may be carried forward for five years for losses that incurred in tax years 2017, 2018, 2019, 2020 and 2021. Only 50% of the loss may be deducted in each subsequent year. Pre-2017 losses were not deductible.

- a. Subtotal (Add lines 1, 2, 3, 4, and 5)..... 5a. \$ _____
6. Other Income (Attach Taxable 1099-MISC, 1099-NEC Or Explain Source)..... 6. \$ _____
7. Gambling Income – (W-2G) – **(cannot offset with other schedules or 1099's)**..... 7. \$ _____
8. TOTAL (Add line 5a **(only if profit)** 6 and 7) 8. \$ _____

NOTE: Business/Rental losses cannot be used against W-2 wages, 1099-NEC or a 1099-MISC issued by an employer for some type of benefit or compensation.

THE FOLLOWING IS A LIST OF WHAT INCOME IS TAXABLE AND WHAT INCOME IS NOT. PLEASE BE AWARE THAT THESE LISTS ARE NOT ALL INCLUSIVE, AND IF YOU HAVE RECEIVED ANY TYPE OF INCOME THAT DOES NOT APPEAR ON THE LIST, CONTACT THE INCOME TAX BUREAU FOR ASSISTANCE.

TAXABLE INCOME**Gross wages, salaries, commission and other compensation to include:**

1. Sick pay and vacation pay (including annual leave).
2. Income from wage-continuation plans.
3. Stock options - taxed when exercised on amount indicated on W-2 form.
4. Cost of group term life insurance over \$50,000.00
5. Severance pay.
6. Compensation paid in property or the use thereof at fair market value to the same extent as taxable under the Federal Internal Revenue Act and so indicated on the W-2 from.
7. Tips.
8. Deferred Income Contribution Plans.
9. 401-K Contribution Plans.
10. Income from guaranteed annual wage contracts.
11. Bonuses/Prizes connected with employment.
12. Gambling/Lottery Winnings (Losses Not Deducted.)
13. Directors fees/Executor fees.
14. Union steward fees.
15. Ordinary income from Form 4797.
16. Profit Sharing - if from non-qualified plan.
17. Residents entire share, whether distributed or not, of the net profits of a subchapter S Corporation.
18. Jury duty

NET PROFITS FROM:

- Unincorporated businesses:
- a. Sole proprietorships - Schedule C
 - b. Rental properties - Schedule E
 - c. Partnerships - Schedule B
 - d. Farm Net Income - Schedule F
- Fiduciaries/Trusts and Estates (file and pay as entity)

NON-TAXABLE INCOME

- A. Military pay including reserve pay.
- B. Income earned while under 16 years of age.
- C. Alimony and Child Support.
- D. Capital gains - unless filed on Form 4797.
- E. Interest.
- F. Dividends.
- G. Social Security benefits.
- H. Worker's Compensation.
- I. State unemployment benefits.
- J. Welfare payments.
- K. Income of religious, fraternal, charitable, scientific, literary or educational institutions to the extent that such income is derived from tax-exempt real estate, tax-exempt tangible or intangible property or tax-exempt activities.
- L. Housing for Clergy.
- M. Pension income - includes lump sum and deferred distributions. (includes 401-K)
- N. Annuities-at time of distribution.