

GENERAL INSTRUCTIONS - VILLAGE OF BUTLER INCOME TAX RETURN

Line 1 – Total of all income taxable to the Village of Butler, (work sheet for individual returns on page 2, Section E).
(Do not use Box 1 of W-2; use Box 5 of the Medicare wages)

Line 1 (A) -Partial year residents may use the blank area under line 1 to calculate taxable income as listed.
EX: Total Taxable Wages (÷) 12 months **(X)** months in village (=) Taxable amount to Butler

Line 2 – Attach all appropriate schedules, forms, and information for business activities and returns from page 2 of Village of Butler Income Tax Return. **We will not accept 2106 deductions unless copies of Federal 1040 and Schedule A are attached.**

Line 3 – Total of all taxable business income.

Line 4 – Total taxable individual and/or business income.

Line 5 – Total of line 4 x 1% (.01) = tax due

Line 6 A – This amount can be found in box 19.

B - Credit of taxes paid to other municipalities is only allowable at ½% (.005) of wages earned. EX:
John Doe works in “Any City” and paid taxes to “Any City” but lives in Butler. His W-2 taxable wages are \$15,700; calculation would be \$15,700 x .005 = \$78.50 that will be the allowable credit to Butler.

C – Partial year credit – (Line 1 (A) **(x)** .005 = Partial year credit).

D – Credit from previous year if not refunded.

E – Payments made for estimated taxes through the year.

Line 8 – Note that the amounts for this line can be found in Section D, page 2 of the Tax Return.

Line 9 – Total due the Village of Butler; check or money order to accompany return. **If payment arrangements need to be made, interest will be added to the outstanding amount monthly. *Estimated payments should be made if payment arrangements in consecutive tax years were required.***

Line 10- Refunds will **only be issued when all proper documentation, forms, schedules and tax return is signed.**

Line 11- This area should be filled out and estimated payments made in quarterly increments to prevent access burden when filing taxes. Penalties and interest will be assessed to all unpaid taxes. Payments can be made quarterly or monthly.

SIGNATURE LINE - The taxpayer, and joint filer if applicable, and the preparer if other than taxpayer, must sign and date the return. Return the completed original tax form by the due date. **Your return will be considered incomplete if not signed and ALL required forms are not enclosed. Your return will be sent back and subject to penalties if not returned within 10 business days.**

THE TAX OFFICE IS OPEN TUESDAY THROUGH FRIDAY, FROM 9:00AM TO 3:00PM; 419-883-2481 PHONE; 419-883-3360 FAX. Forms are available on line at www.villageofbutler.com.

THERE IS A DROP BOX AT THE SIDE OF THE VILLAGE HALL FOR RETURNS: PLEASE DO NOT PLACE CASH IN BOX.