



# VILLAGE OF MT. GILEAD INCOME TAX DEPARTMENT

72 W. High St.  
Mt. Gilead, OH 43338  
419-946-4861

**Office Hours:**  
Monday, Tuesday, Wednesday & Friday  
8:00 a.m. - 4:30 p.m.  
Thursday 8:00 a.m. - 12:00 p.m.  
[www.mountgilead.net](http://www.mountgilead.net)

## 2022 GENERAL INSTRUCTIONS

### FILING AND PAYMENT INFORMATION

#### FILING DATE:

Your Return Must Be Filed By: April 18, 2023

#### REMITTANCE:

Make your Check or Money Order Payable To:  
Village of Mt. Gilead Income Tax Department

**IMPORTANT:** If balance due for the tax year 2022 is \$10.00 or less, than no payment is due. If there is an overpayment of \$10.00 or less, than no refund issued or credit carried forward.

#### CREDIT CARD INFORMATION:

The Village of Mt. Gilead has teamed up with MuniPay to offer Village residents and taxpayers the opportunity to make tax payments using MasterCard, Visa and Discover. This service is offered in person or by phone. MuniPay does charge a fee for this service.

#### ASSISTANCE

For questions you may call 419-946-4861. Walk-in Tax assistance is Free and is available on a first-come first-serve basis. Additional forms may be downloaded from the Village website: [www.mountgilead.net](http://www.mountgilead.net)

#### GENERAL INFORMATION:

1. **WHO MUST FILE:** All Mt. Gilead residents and part-year residents are subject to the Mt. Gilead Income Tax and required to file a tax return by April 18, 2023.

Non-resident taxpayers who have income derived within the Village of Mt. Gilead, and for whom the tax is not withheld by their employer, must file a Mt. Gilead income tax return by April 18, 2023.

Anyone receiving a postcard is on active status. Please notify the Tax Department of filing status changes for inactivation of account.

If you are requesting that your account be inactivated due to your moving from the jurisdiction with no intent to return, although retaining a mailing address within the jurisdiction as your address of record, please enter the date of your move and the reason, and attach supporting documentation with regard to your relocation.

2. **MT. GILEAD TAXABLE 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, allocated tips, dismissal or severance pay, vacation and sick pay, excess group life insurance premiums, wage continuation plans, supplemental unemployment benefits, pension plan contributions, and other compensation earned, received, accrued or deferred before any deductions, income from jury duty, stock options, royalties (unless derived from registered copyrights, patents or trademarks), lottery winnings.

3. **NON-TAXABLE INCOME:** Military pay, social security benefits, interest, dividends, capital gains, permanent disability, alimony, child support, unemployment compensation, aid to dependent children, poor relief, workers' compensation, retirement pensions and annuities, and the net profits of any civic, charitable, religious, fraternal

or other organization as specified in Ohio Revised Code Section 718.01.

4. **DOCUMENTATION:** All income must be substantiated by legible copies of W-2's, 1099's, Federal form 1040 (first page) and proper federal schedules. The tax return will not be considered complete unless all forms are attached.
5. **FEDERAL FORM 2106 EXPENSES ARE NO LONGER ALLOWED.**
6. **RETIREMENT PLANS:** No deduction is allowed for contributions made into IRA, SEP, 401(k), deferred compensation, or similar retirement plans. Income may not be deferred for village taxes.
7. **PART-YEAR RESIDENTS:** A return must be filed by part year residents living in the Village for any part of 2022. Income, deductions, and credit may be allocated on a pro-rata basis or by employer verification (i.e. payroll check stubs or letter detailing income earned during Mt. Gilead residency).
8. **BUSINESS LOSSES:** Losses from self employment, partnership interest, rental property and other like businesses may not be used to offset W-2 or 1099 income. A net operating loss shall be carried forward for a period of five (5) years, subject to the limitations described in ORC 718.01 (D) (3). Usage is restricted to 50% per year during the tax years 2018 through 2022. If utilizing applicable prior year losses to reduce 2022 profit, please attach copy of Federal Schedule(s) showing loss(es), or provide loss schedule.
9. **EXTENSIONS OF TIME TO FILE:** All taxpayers unable to file a completed return by April 18, 2023 must file an extension of time to file before the due date of the return. The Village will accept copies of federal extension forms as appropriate Village of Mt. Gilead extension requests. Any extension request received after the due date of the return may be subject to rejection. **IMPORTANT:** An extension is not an extension of time for payment of tax. Payment of any tax balance due must accompany the filing extension request. Even though an extension has been granted, penalty and interest will be charged from the date the tax should have been paid (without extension) until the date of payment. Notice of extension authorization will not be sent unless requested.
10. **PENALTY AND INTEREST:** All taxes unpaid after April 18, 2023 are subject to a 15% penalty and interest at a rate of .42% per month. Any tax return filed after April 18, 2023 will incur a penalty of \$25.00 per month up to a maximum of \$150.00.
11. **SIGNATURE:** The tax return is not considered complete unless it is signed. If filing jointly, both signatures are required.

#### DECLARATION OF ESTIMATED TAX FOR 2023

1. A person who anticipates receiving any taxable income or who engages in any business, enterprise, or activity subject to Mt. Gilead income tax which is expected to be \$200.00 or more can file a Declaration of Estimated Tax.
2. **PAYMENT OF ESTIMATED TAX:** The estimated tax may be paid in full with the declaration or in equal installments on or before April 15, June 15, September 15, and January 15. The quarterly installments will be billed.