

INCOME TAX WAIVER

The City of Ironton has mandatory filing of City Income Tax returns for all Ironton residents 18 years of age or older even if no tax is due. However, as a courtesy, retired and permanently disabled residents with no taxable income may file a waiver from filing annual returns with the City. Please review the list of taxable income to determine if you apply.

*****Please note that being retired or disabled does not excuse anyone from paying taxes on income that is taxable.**

TAXABLE INCOME

1. Wages, salaries and other compensation.
 2. Bonuses, stipends and tip income.
 3. Commissions, fees and other earned income.
 4. Sick pay (including third party sick pay).
 5. Employer supplemental unemployment benefits (SUB pay).
 6. Strike pay.
 7. Vacation pay.
 8. Employee contributions to retirement plans & tax deferred annuity plans (including Sec. 401K, 403b, 457b, etc.)
 9. Pre-retirement distributions from retirement plans.
 10. Profit sharing.
 11. Uniform, automobile, moving & travel allowances.
 12. Reimbursements in excess of deductible expenses.
 13. Employee contributions to costs of fringe benefits.
 14. Director fees.
 15. Income from jury duty.
 16. Executor fees.
 17. Union steward fees.
 18. Income from partnerships, estates or trusts.
 19. Net profit of businesses, professions, sole proprietorships, etc.
 20. Rental income.
 21. Farm net income.
 22. Gambling winnings.
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NON-TAXABLE INCOME

1. Interest or dividend income.
2. Welfare benefits.
3. Social Security
4. Income from qualified pension plans.
5. State unemployment benefits.
6. Worker's compensation.
7. Proceeds of life insurance.
8. Alimony.
9. Military pay including Ohio National Guard.

10. Annuity distributions.
11. Compensatory insurance proceeds derived from Property damage or personal injury settlements.
12. Health & Welfare distributed by governmental, Charitable, religious or educational organizations.
13. Income from Election Day poll work.
14. Housing allowances for Ministers.

IRONTON INCOME TAX WAIVER

Please complete this form and return it to:
Ironton Income Tax Dept.
P. O. Box 704
Ironton, OH 45638

THIS FORM MUST BE RECEIVED ON OR BEFORE APRIL 15, 2008 TO BE EXCUSED FROM FILING AN IRONTON CITY INCOME TAX RETURN FOR TAX YEAR 2007

Name _____ Social Security Number _____

I request a waiver from filing a Ironton City Income Tax return because: (Please check one)

____ I am retired and have no income subject to Ironton City Income Tax (wages, self-employment income, rentals, director fees, etc.)

____ I am permanently disabled and have no income subject to Ironton City Income Tax (wages, self-employment income, rentals, director fees, etc.)

I have received a list of taxable income and will contact the City of Ironton Income Tax office immediately if I ever receive income from any of the listed sources. I also understand that if I ever do receive any taxable income this waiver will no longer be valid and I will be required to file a City of Ironton Tax return.

Signature _____ Date _____