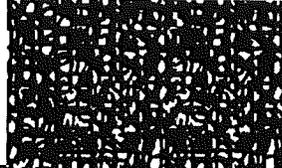


**VILLAGE OF NEW LONDON**  
*Return Service Requested*

**INCOME TAX DEPARTMENT**  
115 EAST MAIN STREET  
NEW LONDON, OHIO 44851

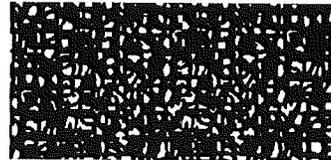
PRE-SORTED  
FIRST CLASS MAIL  
U.S. POSTAGE PAID  
NEW LONDON, OHIO  
Permit No. 5

TO:



**VILLAGE OF NEW LONDON, OHIO  
INCOME TAX RETURN AND DECLARATION**

**OFFICE HOURS**  
**MONDAY THRU FRIDAY 8:00 A.M. - 4:00 P.M.**  
Email: [nltax@newlondonoh.com](mailto:nltax@newlondonoh.com)



**THIS BOOKLET CONTAINS TAX FORMS WHICH YOU ARE REQUIRED TO FILE**

- GENERAL INFORMATION (INSIDE FRONT COVER)
- VILLAGE OF NEW LONDON, OHIO INCOME TAX RETURN (TO BE RETURNED)
- VILLAGE OF NEW LONDON, OHIO INCOME TAX RETURN (TAXPAYER COPY)
- GENERAL INFORMATION AND INSTRUCTIONS

For Calendar Year 2025 or Fiscal Period \_\_\_\_\_ to \_\_\_\_\_

DUE APRIL 15, 2026 or 15TH DAY OF 4TH MONTH AFTER FISCAL YEAR-END.

EXEMPTION CERTIFICATE: I AM REQUIRED TO FILE SINCE I AM A RESIDENT, BUT I HAVE NO TAXABLE INCOME BECAUSE:

- Under 18 for the entire year: Date of Birth
Retired or Disabled, Individuals receiving only Pension, Social Security, Interest or Dividends
On Public Assistance with no Taxable Income for the entire year.
An active member of the Armed Forces of the United States for the entire year.
Other (Explain)

CHECK APPROPRIATE BOX AND SIGN BELOW

Name, Address, Phone Number, Email

Residency Status (✓ one)
Resident Non-Resident Partial Year Resident
SOC. SEC. NO.
FED. I.D. NO.

NEW LONDON'S TAX RATE IS 1.5%
Effective 01-01-2011 - New London's Tax Rate Increased to 1.5%
Effective 01-01-2011 - Tax Credit for taxes paid to other cities is 1%

Enter qualifying wages (usually Box 5 on W-2). Provide itemized list of other city taxes withheld if not on W-2. Attach additional sheet if necessary

Table with 4 columns: EMPLOYER'S NAME, NEW LONDON TAX WITHHELD, OTHER CITY TAX W/H NOT TO EXCEED 1%, QUALIFYING WAGES

1. TOTAL WAGES..... A B C

IF ALL INCOME IS LISTED ABOVE, GO TO LINE 7.

OTHER INCOME (Copy of Extensions to be received on/or before filing date)

- Individual income other than wages (Attach Fed. Schedule C, E, F, 1099 Misc., K-1)
Business income from Corp., Partnerships, Sub S, LLC
Total income (Line 1 C and/or Line 2; or Line 3)
Amount allocable to New London - If Schedule Y is used %
Loss from previous year (50% max for 2017 & thereafter)
Total Taxable Income (Line 1C or Line 4 or 5 Less Line 6)

DEDUCTIONS

- (A) Employment expenses from Form 2106 Worksheet (on back). Attach 2106 & Schedule A
(B) Non-taxable income (Explain)
(C) Total Deductions
Net Taxable Income (Line 7 less Line 8 C)
New London Income (Tax 1.5% of Line 9)

CREDITS

- (A) Tax withheld by employer (Total of Lines 1A & B)
(B) Estimated tax paid
(C) Total credits
BALANCE TAX DUE if \$10.01 or more (Line 10 Less Line 11 C)
Penalty (1/2%/month) \$ + Interest (1/2%/month) \$ + Late Filing Fee \$25.00 (If rec'd. after due date)
TOTAL DUE. Make check payable to New London Income Tax
IF OVERPAYMENT...CREDIT TO 2026 \$ REFUND \$ (no refund under \$10.01 will be issued)

DECLARATION OF ESTIMATED TAX FOR 2026

- Total estimated income subject to tax \$ Multiply by tax rate 1.5 percent for cross tax total
Less any estimated tax to be withheld
Balance of New London Income Tax declared (Enter Here ->)
Less credits: A. Overpayment (From Line 15 Above) B. Previous payment(s)
Unpaid balance of net tax due (Enter Here ->)
Attach check or M.O. for amount due (At least 22 1/2% of Line 20 Payable with Tax Return Filing Estimate - Pay This Amount)

IF PAYING AN ESTIMATE - PAY THIS AMOUNT IN ADDITION TO LINE 14 ABOVE.

Total Paid

Check here to authorize the return preparer to communicate with the Income Tax Department regarding this return. The undersigned declares that this return (and accompanying schedule) is a true, correct and complete return for the taxable period stated and that the figures used herein are the same as used for Federal Income Tax purposes where applicable.

Signature of Person Preparing if Other Than Taxpayer Date Signature of Taxpayer or Agent Date Address of Firm or Preparer Signature of Spouse (If Filing Jointly) Date

For Calendar Year 2025 or Fiscal Period \_\_\_\_\_ to \_\_\_\_\_

DUE APRIL 15, 2026 or 15TH DAY OF 4TH MONTH AFTER FISCAL YEAR-END.

EXEMPTION CERTIFICATE: I AM REQUIRED TO FILE SINCE I AM A RESIDENT, BUT I HAVE NO TAXABLE INCOME BECAUSE:

- Under 18 for the entire year: Date of Birth
An active member of the Armed Forces of the United States for the entire year.
Retired or Disabled, Individuals receiving only Pension, Social Security, Interest or Dividends (This does not include civilians employment by the military or National Guard)
On Public Assistance with no Taxable Income for the entire year.
Other (Explain)

Name, Address, Phone Number, Email
Residency Status (✓ one)
Resident Non-Resident Partial Year Resident From to
SOC. SEC. NO.
SOC. SEC. NO.
FED. I.D. NO.

NEW LONDON'S TAX RATE IS 1.5%
Effective 01-01-2011 - New London's Tax Rate Increased to 1.5%
Effective 01-01-2011 - Tax Credit for taxes paid to other cities is 1%

Table with columns: EMPLOYER'S NAME, NEW LONDON TAX WITHHELD, OTHER CITY TAX W/H NOT TO EXCEED 1%, QUALIFYING WAGES. Includes instructions for entering wages and itemized list of other city taxes.

1. TOTAL WAGES..... A B C

IF ALL INCOME IS LISTED ABOVE, GO TO LINE 7.
OTHER INCOME (Copy of Extensions to be received on/or before filing date)
2. Individual income other than wages (Attach Fed. Schedule C, E, F, 1099 Misc., K-1)
3. Business income from Corp., Partnerships, Sub S, LLC (see Schedule X on back-Attach 1120, 1120S, 1065, etc.)
4. Total income (Line 1 C and/or Line 2; or Line 3)
5. Amount allocable to New London - If Schedule Y is used %
6. Loss from previous year (50% max for 2017 & thereafter)
7. Total Taxable Income (Line 1C or Line 4 or 5 Less Line 6)

DEDUCTIONS
8. (A) Employment expenses from Form 2106 Worksheet (on back). Attach 2106 & Schedule A
(B) Non-taxable income (Explain)
(C) Total Deductions
9. Net Taxable Income (Line 7 less Line 8 C)
10. New London Income (Tax 1.5% of Line 9)

CREDITS
11. (A) Tax withheld by employer (Total of Lines 1A & B)
(B) Estimated tax paid
(C) Total credits
12. BALANCE TAX DUE if \$10.01 or more (Line 10 Less Line 11 C)
13. Penalty (1/2%/month) \$ + Interest (1/2%/month) \$ + Late Filing Fee \$25.00 (If rec'd. after due date)
14. TOTAL DUE. Make check payable to New London Income Tax Pay This Amount
15. IF OVERPAYMENT....CREDIT TO 2026 \$ REFUND \$ (no refund under \$10.01 will be issued)

DECLARATION OF ESTIMATED TAX FOR 2026

16. Total estimated income subject to tax \$ Multiply by tax rate 1.5 percent for cross tax total
17. Less any estimated tax to be withheld
18. Balance of New London Income Tax declared (Enter Here ->)
19. Less credits: A. Overpayment (From Line 15 Above)
B. Previous payment(s)
20. Unpaid balance of net tax due (Enter Here ->)
21. Attach check or M.O. for amount due (At least 22 1/2% of Line 20 Payable with Tax Return Filing Estimate - Pay This Amount)

IF PAYING AN ESTIMATE - PAY THIS AMOUNT IN ADDITION TO LINE 14 ABOVE. Total Paid

Check here to authorize the return preparer to communicate with the Income Tax Department regarding this return.
The undersigned declares that this return (and accompanying schedule) is a true, correct and complete return for the taxable period stated and that the figures used herein are the same as used for Federal Income Tax purposes where applicable. This Tax Return is Not Legally filed if not signed by the Taxpayer(s) or a legally Authorized Agent. Signature of taxpayer may be by facsimile.

Signature of Person Preparing if Other Than Taxpayer Date Signature of Taxpayer or Agent Date
Address of Firm or Preparer Signature of Spouse (If Filing Jointly) Date

# GENERAL INSTRUCTIONS

## TAXPAYER ASSISTANCE:

**Phone or Email Assistance** - We have a direct phone line (419-929-4091 ext. 222) or email to [nltax@newlondonoh.com](mailto:nltax@newlondonoh.com) for answering any questions you may have. You can go online and download any tax forms at [www.newlondonoh.com](http://www.newlondonoh.com).

**In Person Office Assistance** - Our tax office staff is available to assist you in completing your city tax return or answer questions every day, Monday through Friday, 8:00 A.M. to 4:00 P.M.

**Every Resident**, 18 years or older WHETHER OR NOT A TAX IS DUE is required to file a tax return. All earnings wherever earned are taxable. If you are retired, unemployed or had no taxable income according to the ordinance, you are still required to file a return indicating your status.

**Every Business Entity, including Pass-Through Entities**, whether a resident or non-resident who conducts a business in New London must file a return and pay any tax on the net profit. If you have a net loss, you are still required to file a return.

**Individuals** employed in New London receiving qualifying wages and whose employers have not withheld city income tax are required to file a tax return with the Village of New London and pay any tax due.

**Partial Year Resident:** If you were a resident of New London for only a portion of the year, you must file and report the income earned during this period of your residency. If filing on a percentage basis, use 8 1/3% for each month you were NOT a resident and enter on Line 3. If pay stub bears year-to-date totals and you moved INTO New London, enter the total of gross wages as shown on last pay stub prior to moving into New London on Line 3. If you moved OUT of New London, deduct total wages as shown on last pay stub prior to moving OUT, from total wages as shown on W-2, and enter the DIFFERENCE on Line 3. **SUBMIT COPIES OF W-2's AND PAY STUBS. WAGES EARNED IN NEW LONDON CANNOT BE PRORATED.**

**Under Eighteen Years Of Age:** Persons under 18 years of age at December 31 are not subject to New London tax. If you worked in New London and Village tax was withheld, request a refund from the New London Tax Dept. If you worked in a city other than New London, request a refund from that city. A copy of your birth certificate or drivers license and W-2's are required with the refund form. New London residents 18 years old on or before December 31 are subject to New London tax for the portion of the year.

**Where and When To File:** File with the Village of New London, Department of Taxation, 115 East Main Street, New London, Ohio 44851 on or before April 15th following the close of the calendar year. All wage earners must file on a calendar year basis. Fiscal year taxpayers must file 105 days following the close of their fiscal year. In the case of a return for a fractional part of the year, the period for which such return is required to be made. Per ORC 718.05, if the Federal filing date applicable is for a different date, New London will honor the Federal date.

**Extension To File:** Written request for extension of time to file for good cause may be granted. An Extension To File is not an extension to pay. You are required to have paid estimated tax. Extensions may be granted for filing the annual return for not more than 6 months or not more than one calendar month beyond the month of any extension requested and granted by the Federal IRS Department for the filing of Federal Income Tax Return. A taxpayer who has requested a federal extension may file a copy of that request with the Village and obtain an extension from the Village unless the taxpayer is already in default or paying or filing for a prior year.

**Retirement Plans:** Contributions to Retirement Plans, i.e., IRA, Keogh, Annuities, Deferred Compensation, 410K, etc., are taxable (whether or not your W-2 form shows this income as taxable). Village taxes are paid on gross income (Wages, salaries, profits, and other compensation) when it is earned not when it is received in retirement.

**Taxable Income:** Qualifying wages paid by an employer before any deductions and/or the net profits from the operation of a business, profession or other enterprise or activity including rental property.

**Other Taxable Income:** The term "qualifying wages" includes, but is not limited to: tips, tax shelter plans, gifts of any type for services rendered, vacation and holiday pay, wage continuation benefits, strike benefits, director's fees, jury duty fees, property in lieu of cash, sick or long-term disability pay, bonuses, incentive payments in whatever form, company closing benefits, earnings designated as deferred compensation or compensation paid by an employer in whatever form for services rendered, ordinary income, and a resident partner's or stockholders' distributive share of a non-resident partnership or S-corporation net profits (if received as wages paid). On all income derived from gaming, wagering, lotteries or schemes of chance by residents of New London or by nonresidents of New London when the income from New London sources including ticket purchases in New London. On the net profits attributable to New London, earned by all resident unincorporated businesses, profession and other activities derived from work done or services rendered or performed and business or other activities conducted in the Village of New London. On the net profit attributable to New London of all nonresident unincorporated businesses, professions or other activities conducted in New London, whether or not such business has an office or place of business in New London. On the portion of the distributive share of net profits of a resident individual, partner or owner of a nonresident unincorporated business entity which is located outside of New London. On the net profits earned by all corporations derived from work done or services performed or rendered and business or other activities conducted in the Village of New London. In the absence of separate accounting records which would identify the net profits attributable to New London, the taxpayer may use the allocation formula as set forth at Ohio R.C. 718.02 to determine the portion of the net profits attributable to the Village of New London and in accordance with the rules and regulations adopted by the Council of the Village of New London pursuant to this chapter. (Ord. 97-01. Passed 2-4-97). Net profit means the adjusted Federal Taxable Income, subject to the adjustments provided for in Revised Code Section 718.01.

**Income Not Taxable:** Dividends, interest, pay or allowance of ACTIVE members of the Armed Forces of the United States, insurance proceeds, pensions, annuities when received as retirement, alimony, child support, benefits under a "Section 125" Plan, payments on account of sickness or accident disability, social security, Medicare, (poor relief, unemployment insurance benefits, disability received from Local, State or Federal governments or charitable, religious or educational organizations) gifts, inheritances, scholarships, involuntary conversions, royalties and other revenue from intangible property. The income of religious, fraternal, charitable or other non-profit associations are exempt from the tax if exempt from real estate tax or exempt by enumeration in Section 718.01 of the Ohio Revised Code or section 501 (a) of the Internal Revenue Code. Other miscellaneous form of income which are not taxable are listed in section 181.13 of the Village Codified Ordinances, (b) income derived from disaster work conducted in this state by an out-of-state business or employee is exempt per the Revised Code.

**Employee Business Expense:** Allowable business expenses are permissible from W-2 income only. Copies of all W-2's and 1099's issued for reimbursement of Business expenses MUST be submitted with your return and/or refund request. If you were a resident of New London for only a portion of the year, and have prorated your income, your business expenses must also be prorated.