

# Washington Court House Income Tax

## Declaration of Exemption

Do not use staples, tape or glue



WASHINGTON COURT HOUSE  
*Ohio*

**Before you begin:** You cannot use this form to request a refund. To request a refund, use the refund request form available at [cityofwch.com](http://cityofwch.com).

Your social security number	Spouse's social security number	
Your first name and middle initial	Last name	
If a joint return, spouse's first name and middle initial	Last name	
CURRENT MAILING address (number and street)	Apt #	
City, State and ZIP code		

### Tax Years(s)

This request is for (check only one box):

- ☐ All tax years beginning with the year above
- ☐ For the tax year above only

### Mail Declaration to:

Washington Court House Income Tax  
117 N Main Street  
Washington Court House, OH 43160

Check the applicable reason(s) below and provide the information and documentation indicated for that reason.

- ☐ 1. **NO MUNICIPAL TAXABLE INCOME** for the entire year. Municipal taxable income includes W-2 income, Federal Schedule C, E, F, 1099-MISC/NEC or Form 4797 income. If you have municipal taxable income and do not meet other exemptions below, your income is not exempt and you must file a municipal income tax return. **If you have a joint account**, you may only check reason 1 if both you and your spouse have no municipal taxable income.
- ☐ Enclose pages 1 & 2 and Schedule 1 of your Federal Form 1040.
- ☐ 2. **US ARMED FORCES INCLUDING RESERVE COMPONENTS AND THE NATIONAL GUARD.** If you would have met the requirements of reason 1 except you received one or more W2 forms, but those W2 forms reported only military pay and allowances for the year, check this reason for your exemption. Civilian employees of the armed forces are not eligible for this exemption.
- ☐ 3. **AGE EXEMPT** for the entire year. Enter you date of birth: \_\_\_\_\_ (MM/DD/YYYY)
- ☐ Enclose a copy of your Birth Certificate or Driver's License.
- ☐ 4. **RETIRED** for the entire year and not receiving W2 income, self-employment income, consulting income, rental income, farm income, or gambling winnings.
- ☐ Enclose pages 1 & 2 and Schedule 1 of your Federal Form 1040/1040-SR. Date Retired: \_\_\_\_\_ (MM/DD/YYYY)
- ☐ Enclose **spouse's** pages 1 & 2 and Schedule 1 of Federal Form 1040/1040-SR. Date Retired: \_\_\_\_\_ (MM/DD/YYYY)
- ☐ 5. **NON-RESIDENT** for the entire year with no self-employment or rental income earned in the municipality.
- ☐ Enter prior address here: \_\_\_\_\_ Date of Move: \_\_\_\_\_ (MM/DD/YYYY)
- ☐ 6. **DECEASED.** ☐ Enclose a copy of the taxpayer's death certificate. Date of Death: \_\_\_\_\_ (MM/DD/YYYY)
- ☐ Enclose a copy of the **spouse's** death certificate. Spouse's Date of Death: \_\_\_\_\_ (MM/DD/YYYY)
- ☐ 7. **FILING JOINTLY.** Check this reason if you are not exempt and are filing jointly. Complete your spouse's information in the address section of this form.

Under penalties of perjury, I declare that this Declaration of Exemption is true, correct and complete. I further acknowledge that should my income change to include municipal taxable income, I will be required to file a municipal tax return for all tax years that I received municipal taxable income.

Your signature

Date

Contact Phone Number

Spouse's signature

Date

Alternate Phone Number

## General Instructions

Proof of exemption must be submitted when required (see the Specific Instructions below).

Failure to respond may result in a tax liability finding based on information supplied to us by the Internal Revenue Service or may result in a subpoena being issued, requiring you to appear and produce documents for inspection.

Any penalties and interest owed will continue to accrue until returns are filed and any tax due is paid.

## Specific Instructions

### Checkbox 1: No Taxable Income

You must provide acceptable proof such as a copy of page 1 of your Federal Form 1040 for any year you claim you had no taxable income.

Note that you cannot claim exemption from filing for no taxable income for any year for which you had a rental loss, pass-through partnership loss, or self-employment loss.

### Checkbox 2: US Armed Forces

If you would have met the requirements of reason 1 except you received one or more W2 forms, but those W2 forms reported only military pay and allowances for the year, check this reason for your exemption. Civilian employees of the armed forces are not eligible for this exemption.

### Checkbox 3: Age Exempt

This exemption is available to anyone under the age of 18. If you are only exempt for a portion of the year, an income tax return must be filed for that part of the year.

### Checkbox 4: Retired

You must provide acceptable proof such as a copy of page 1 of your Federal Form 1040 or page 1 & 2 of your Federal Form 1040-SR for any year you claim you had retirement income only.

Note that if you are retired from your main place of employment but have picked up a job in retirement, this exemption will not apply to any year in which you receive a W2.

This exemption will also not apply to any year in which you own rental property or report a partnership gain or loss on your federal return.

### Checkbox 5: Non-Resident

You must provide a list of all addresses where you lived for the years included in this form. Use the Moves Worksheet in the Instructions and attach to your submission.

Exact move dates are not necessary, but the addresses should be within a week or two of your actual move dates. Provide documentation proving you lived at each address such as copies of utility bills, property tax bills, leases, deeds, or printouts of property transfer records from the County Auditor's website.

If you are (were) not a resident of Washington Court House for any or all of the years(s) covered by this form, you must still file a return if you earned income in the municipality and did not have tax withheld from those earnings to that municipality and/or if you own rental property or conduct business in Washington Court House and reported losses for federal tax purposes.

### Checkbox 6: Deceased

Enclose a copy of the death certificate.

### Checkbox 7: Filing Jointly

Check this reason if you are not exempt and are filing jointly. Complete your spouse's information in the address section of this form.

## How to File

### Submit Paper Documents

If submitting a paper tax return with this form, you must submit copies of the documents required for the type of exemption claimed: birth certificate, driver's license, pages 1 & 2 and Schedule 1 of your Federal

Form 1040, death certificate, etc. Mail your documents to:

WASHINGTON C H INCOME TAX  
117 N MAIN STREET  
WASHINGTON C H, OH 43160

## Moves Worksheet

Use this worksheet to report your move history for the years covered by this form. Attach a separate sheet if more space is needed.

Move In Date	Move Out Date
Street Address	
City, State, ZIP	

Move In Date	Move Out Date
Street Address	
City, State, ZIP	

Move In Date	Move Out Date
Street Address	
City, State, ZIP	

Move In Date	Move Out Date
Street Address	
City, State, ZIP	

Move In Date	Move Out Date
Street Address	
City, State, ZIP	