

TAXABLE INCOME

- Wages, Salaries, and other employee compensation
- Bonuses, Stipends, and tip income
- Commissions, fees, and other earned income
- Lottery and gambling winnings
- Net profits of businesses, professions, corporations, partnerships, etc.
- Vacation pay
- Prizes and gifts connected to employment if taxed for Federal tax purposes.
- Sick pay and third party sick pay
- Net rental income
- Stock options
- Employee contributions to cost of fringe benefits
- Income from partnerships, corporations, partnerships, etc
- Ordinary gains are reported on federal form 4797
- Prizes and gifts connected to employment if not taxed for Federal tax purposes

NON-TAXABLE INCOME

- Workers' compensation
- Active-duty military pay (includes National Guard pay)
- Earnings of persons under 18 years of age
- Prizes or gifts not connected with employment.
- Health and welfare benefits distributed by governmental, charitable, religious, or educational organizations.
- Income of religious, fraternal, charitable, scientific, literary, or educational institutions to the extent that such income is derived from tax exempt real estate, tax exempt tangible or intangible property or tax-exempt activities.
- Interest or dividend income
- Capital gains
- Social Security benefits
- Alimony
- Welfare benefits
- Proceeds if life insurance
- Annuity distributions

Note: The above items are not a complete listing. Call 740-636-2342 if you have questions on items not listed on this page.