**TAXABLE ITEMS**

- Wages, salaries and other compensation
- Commissions, fees and other earned income
- Sick pay; Vacation pay; Holiday pay
- Bonuses, stipends and tips
- Employer supplemental unemployment benefits (SUB pay)
- Director fees
- Strike pay
- Employee contributions to retirement plans and tax deferred annuity plans
- Profit sharing
- Income from wage continuation plans (including retirement incentive plans, severance pay and golden parachute payments)
- Pre-retirement distributions from retirement plans
- Income from partnerships, estates or trusts
- Contributions made on behalf of employees to tax deferred annuity programs
- Uniform, automobile, moving and travel allowances
- Reimbursements in excess of deductible expenses
- Employee contributions to costs of fringe benefits
- Net rental income
- Net farm income
- Employer provided educational assistance and/or reimbursement (taxable to the same extent as for federal taxation)
- Royalties, if not derived from intangible property
- Employer paid premiums for group term life insurance (taxable to the same extent as for federal taxation)
- Compensation paid in goods or services or property usage (taxed at fair market value) or excess employee discounts
- Prizes and gifts if connected with employment
- Income from guaranteed annual wage contracts
- Income from jury duty
- Executor fees
- Union steward fees
- Net profits of businesses, professions, sole proprietorships, joint ventures, partnerships, corporations, LLCs, etc.
- Ordinary gains as reported on Federal Form 4797
- Income received as a result of a covenant not to compete
- Stock options
- Gambling and lottery winnings

**NON-TAXABLE ITEMS**

- Interest income
- Dividends
- Capital gains
- Social Security
- Income from federally qualified retirement or pension plans
- Earnings of persons under 18 years of age
- State unemployment benefits
- Worker’s compensation
- Court ordered child support
- Alimony
- Annuity distributions
- Prizes or gifts not connected with employment
- Patent and copyright income
- Royalties derived from intangible income
- Active duty military pay (including National Guard and Reserves when on active duty)
- Educational scholarships unless subject to federal taxation
- Housing allowances for the clergy to the extent that the allowance is used to provide a home
- Health and welfare benefits distributed by governmental, charitable, religious or educational organizations
- Proceeds of sickness, accident, liability, or life insurance policies
- Compensatory insurance proceeds derived from property damage or personal injury settlements
- Disability payments received from private industry or local, state or federal governments or from charitable, religious or educational organizations
- Compensation for serving as a precinct election official under $1,000

This list is for informational purposes only. It may not be all-inclusive and is subject to revision without notice. For items not listed, contact the Income Tax Office for clarification at (937) 415-2240.
EXTENSIONS

Applications for extensions should be received or postmarked by the due date of the return. Extensions may be granted on an automatic basis if an automatic six-month extension was requested for filing the federal income tax return. A copy of the federal extension must accompany the municipal income tax return when filed by the extended due date. Penalty and interest may be imposed on any tax balance remaining unpaid after the due date. For additional information, see the General Information/Instruction sheet available at www.vandaliaohio.org.