

INDIVIDUAL
2004 EVENDALE INCOME TAX RETURN 2004
DUE ON OR BEFORE APRIL 15, 2005
FILING REQUIRED EVEN IF NO TAX DUE

Requests to extend the date for filing must be received in writing by the original due date of the return. (Copy of Federal Extension received by original due date is acceptable)

Taxpayer Name and Address: _____ _____ _____	CURRENT EMPLOYER _____ ADDRESS _____ SS# TAXPAYER _____ SS# SPOUSE _____ PHONE # HOME _____ WORK _____ IF MOVED SINCE THE PREVIOUS RETURN WAS FILED GIVE DATE: INTO EVENDALE _____ OUT OF EVENDALE _____
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1. QUALIFYING WAGES, SALARIES, TIPS, EARNED INCOME, DEFERRED AND OTHER COMPENSATION (ATTACH ALL W-2'S) \$ _____
2. OTHER TAXABLE INCOME AND/OR DEDUCTIONS FROM LINE 20, PAGE 2 - SEE INSTRUCTIONS \$ _____
NOTE: Page 2 must be completed if you have taxable rental property or business income
 (INTEREST, DIVIDEND, CAPITAL GAINS, AND RETIREMENT INCOME NOT TAXABLE)
3. TAXABLE INCOME: LINE 1 PLUS OR MINUS LINE 2 \$ _____
4. EVENDALE TAX: .9% OF LINE 3 \$ _____
5. CREDITS:
 - a: TAX WITHHELD BY EMPLOYER FOR EVENDALE \$ _____
 - b: 2004 ESTIMATED TAX PAID TO EVENDALE \$ _____
 - c: 2004 TAX PAID CITY OR VILLAGE OF _____ \$ _____
 NOT TO EXCEED .9% OF THAT PORTION TAXED - SEE INSTRUCTIONS - RESIDENTS ONLY
 - d: PRIOR YEAR OVERPAYMENTS \$ _____
 - e: TOTAL CREDITS \$ _____
6. IF LINE 4 IS GREATER THAN LINE 5e PAYMENT OF BALANCE DUE MUST ACCOMPANY THIS RETURN 2004 TAX DUE \$
- 6a. INTEREST \$ _____ 6b. PENALTY \$ _____ .TOTAL 2004 TAX DUE PLUS INTEREST AND PENALTY \$
7. OVERPAYMENT TO BE REFUNDED \$ _____ OR CREDITED \$ _____ TO NEXT YEAR'S ESTIMATE
 (If Line 5e is greater than Line 4)
 No taxes or refunds of less than \$5.00 shall be collected or refunded.

****NOTE: TAX RATE CHANGE****
 EFFECTIVE 1-1-05 TAX RATE 1.2%

DECLARATION OF ESTIMATED TAX FOR YEAR 2005
 DECLARATION REQUIRED ONLY IF ESTIMATED TAX (LINE 10) EXCEEDS \$100

****NOTE: TAX RATE CHANGE****
 EFFECTIVE 1-1-05 TAX RATE 1.2%

8. TOTAL INCOME SUBJECT TO TAX \$ _____ MULTIPLY BY TAX RATE OF 1.2% FOR GROSS TAX OF \$ _____
9. LESS EXPECTED TAX CREDIT:
 - a. WITHHELD BY AN EMPLOYER FOR EVENDALE (NOT TO EXCEED 1.2% OF THAT PORTION TAXED) .. \$ _____
 - b. PAYMENTS TO ANOTHER MUNICIPALITY (NOT TO EXCEED 1.2% OF THAT PORTION TAXED) \$ _____
 - c. OVERPAYMENT FROM PRIOR YEAR (FROM LINE 7 ABOVE) \$ _____
 - d. TOTAL CREDITS \$ _____
10. NET TAX DUE FOR 2005 (LINE 8 LESS LINE 9d) \$ _____
11. AMOUNT PAID WITH THIS DECLARATION (NOT LESS THAN 1/4 OF LINE 10) \$
12. TOTAL OF THIS PAYMENT (LINE 6, or Line 6a/6b PLUS LINE 11) MAKE REMITTANCE PAYABLE TO THE VILLAGE OF EVENDALE. ... \$

I CERTIFY THAT I HAVE EXAMINED THIS RETURN (INCLUDING ACCOMPANYING SCHEDULES AND STATEMENTS) AND TO THE BEST OF MY KNOWLEDGE AND BELIEF, IT IS TRUE, CORRECT AND COMPLETE. IF PREPARED BY A PERSON OTHER THAN TAXPAYER, THIS DECLARATION IS BASED ON ALL INFORMATION OF WHICH PREPARER HAS ANY KNOWLEDGE.

Signature of Person Preparing if Other Than Taxpayer _____	Date _____	Signature of Taxpayer _____	Date _____
Address _____	Telephone Number _____	Signature of Taxpayer _____	Date _____

**MUST BE COMPLETED ONLY BY THOSE WHO HAVE TAXABLE INCOME OTHER THAN
WAGES OR WHO CLAIM EXPENSES AS A DEDUCTION FROM SUCH WAGES.**

13. TAXABLE INCOME NOT REPORTED ON W-2 (ATTACH FORM 1099 OR FEDERAL SCHEDULES)	\$ _____
14. NET PROFIT/LOSS FROM BUSINESS (ATTACH FEDERAL SCHEDULE C)	\$ _____
15. NET PROFIT/LOSS FROM RENTS, PARTNERSHIPS, ETC. (ATTACH FEDERAL SCHEDULE E)	\$ _____
16. TOTAL NET PROFIT/LOSS FROM ALL BUSINESS ENTITIES (TOTAL OF LINE 14 AND 15)	\$ _____
17. TOTAL BUSINESS LOSS FROM PREVIOUS TAX RETURNS	\$ _____
(OPERATING LOSS MAY BE CARRIED FORWARD FOR A MAXIMUM OF 3 YEARS)	
18. (A) TOTAL OF LINE 16 AND 17. IF RESULT IS LOSS, ENTER ON THIS LINE FOR FUTURE CARRYOVER. . .	\$ _____
(BUSINESS ACTIVITY LOSS MAY NOT BE USED TO OFFSET SALARY OR WAGE EARNINGS.)	
(B) IF THE CALCULATION ON LINE 18A (TOTAL OF LINE 16 AND 17) RESULTS IN A GAIN, LIST HERE	\$ _____
19. CREDITS:	
(A) DEDUCTIBLE EXPENSES: (ATTACH FORM 2106 - SEE INSTRUCTIONS BELOW)	\$ _____
(B) NON-TAXBLE INCOME: (EXPLAIN - SEE INSTRUCTIONS BELOW)	\$ _____
(C) TOTAL CREDITS	\$ _____
20. TOTAL TAXABLE INCOME (LINE 13 PLUS LINE 18B, MINUS LINE 19C)	\$ _____
ENTER TOTAL ON PAGE 1, LINE 2	

INSTRUCTIONS

LINES 1 THRU 20

1. List all sources of earned income including, but not limited to: qualifying wages, bonuses, commissions, fees, tips, sick pay, stock options, employer supplemental benefits (SUB) pay and employee contributions to retirement plans. (You must pay municipal tax on your contributions to qualified retirement plans, annuities or individual retirement account (IRA) plans, including deferred compensation and stock options, whether or not your W-2 form shows this income as taxable.) Attach all W-2 forms and/or documentation - photo copies acceptable.
2. All other taxable income reported on lines 14 thru 19. Use total from Line 20.
3. Line 1 plus or minus Line 2. **NOTE: Business losses MAY NOT be used to offset W-2 wages.**
5. (c) Credit for tax withheld and paid to another municipality may not exceed **.9%**. Tax withheld at a rate higher than **.9%** must be reduced. (e.g. tax paid to Cincinnati divided by 2.1% times **.9%** equals Evendale credit.) (e.g. tax paid to Reading divided by 1.5% times **.9%** equals Evendale credit.) You must examine each W-2 and compute the tax credit individually. If taxes are paid directly to another municipality rather than withheld, verification must accompany this return.
6. Indicates amount of TAX DUE. If the sum of this line is five dollars or more, full payment must be received on or before the due date. An amount under five dollars is not collectible.
- 6a. Interest is calculated as prescribed by ORC Section 5703.47 (Rate as of 1-1-05 is 5%).
- 6b. Penalty for failure to pay taxes when due is calculated at one and one-half percent (1 1/2%) per month; Penalty for failure to file the return by the due date, or by the date resulting from extension, is twenty-five dollars (\$25.00).
7. Overpayment will be applied to your 2005 estimate unless a refund is requested. By law, all refunds or credits in excess of \$10 are reported to the I.R.S.
8. Estimate should be based on at least 90% of the amount of income you expect to make in the year.
11. You may pay the full amount declared with the filing of this form. An estimated liability of under \$100 does not require quarterly estimated payments, although quarterly payments may be made if you so desire.
13. Interest, dividend, capital gains, and retirement income are not taxed.
15. Complete if gross income on all rental property exceeds \$250 per month.
19. Deductions allowed only when a W-2 is attached and all expenses have been substantiated by proper schedules.
 - (A) Employment expenses are allowable on the same percentage basis as wages are allocated and tax is paid to Evendale.
 - (B) Income may be pro-rated for residents who moved into or out of Evendale during the current year. Moving expense deduction may **NOT** be used unless reimbursement is included in Line 1. All other uses of the line must be accompanied by proper documentation.
20. Enter on Line 2, Page 1.

EXTENSION POLICY: Requests to extend the date for filing must be made in **writing** by April 15. A copy of the Federal Extension, filed with the Village Evendale by the original due date of the return, is acceptable. Only those requests received in duplicate with a self-addressed, postage paid envelope will have a copy marked and returned.

2005 DECLARATION AND RETURN PAYMENT CALENDAR

APRIL 15, 2005
File 2004 Income Tax Return
with 2005 Declaration and
1st quarterly pymt

JULY 31, 2005
Remit 2nd
quarterly payment

OCTOBER 31, 2005
Remit 3rd
quarterly payment

JANUARY 31, 2006
Remit 4th
quarterly payment

APRIL 15, 2006
File 2005 Income Tax Return
with 2006 Declaration and
1st quarterly pymt