

**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 (usually Medicare Wage, Box 5 of Form W-2)**, 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 **1.2%**. The credit for tax paid to a municipality with a **tax rate greater** than 1.2%, is limited to the Evendale tax rate of 1.2% (e.g. the credit for tax paid to Cincinnati at 2.1% is calculated by dividing the Cincinnati tax withheld by 2.1% then multiplying by 1.2%). The credit for tax paid to a municipality with a **tax rate 1.2% or less** is limited to the actual tax withheld, provided that the withholding amount was properly calculated on the correct wage. The tax credit must be computed individually for each W-2. 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 1-1-09 is 5%). Interest is not computed on a balance due of \$100.00 or less.
- 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 pay the estimated tax when due is not calculated on a balance due of \$100.00 or less. 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 2009 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.
12. A payment made by check may be processed as an electronic funds transfer from your bank or other financial institution account according to the terms of the check.
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**, and filed with the Village of Evendale, by the original due date of the return. A copy of the Federal Extension, filed with the Village of 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.

2009 DECLARATION AND RETURN PAYMENT CALENDAR

APRIL 15, 2009	JULY 31, 2009	NOVEMBER 2, 2009	FEBRUARY 1, 2010	APRIL 15, 2010
File 2008 Income Tax Return with 2009 Declaration and 1st quarterly pymt	Remit 2nd quarterly payment	Remit 3rd quarterly payment	Remit 4th quarterly payment	File 2009 Income Tax Return with 2010 Declaration and 1st quarterly pymt