

File With Form IR
VILLAGE OF EVENDALE
TAX DEPARTMENT
10500 Reading Road
Evendale, Ohio 45241

VILLAGE OF EVENDALE
2015 – INDIVIDUAL INCOME TAX RETURN – 2015

FILE ON OR BEFORE APRIL 18, 2016. FILING REQUIRED EVEN IF NO TAX IS DUE.
Requests to extend the date for filing must be received in writing by the original due date of the return.
(Copy of the Federal Extension received by original due date is acceptable.)

PHONE 513.563.2671
FAX 513.563.4636
www.evendaleohio.org

Make check or
money order payable to
VILLAGE OF EVENDALE

TAXPAYER NAME AND ADDRESS

SS# TAXPAYER _____ SS# SPOUSE _____
HOME PHONE # _____ WORK PHONE # _____
(*required if paying by credit card)
IF MOVED SINCE THE PREVIOUS RETURN WAS FILED GIVE DATE:
INTO EVENDALE _____ OUT OF EVENDALE _____

INCOME

1. **QUALIFYING WAGES** (Usually Medicare Wage, Box 5 of Form W-2) 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, Dividends, Capital Gains, Retirement Income, Military Pay and State Unemployment Compensation are not taxable income)
3. **TAXABLE INCOME: LINE 1 PLUS OR MINUS LINE 2** \$ _____

TAX

4. **EVENDALE TAX: 1.2% OF LINE 3** \$ _____

**TAX WITHHELD,
PAYMENTS AND
CREDITS**

5. **CREDITS:**
a: TAX WITHHELD BY EMPLOYER FOR EVENDALE \$ _____
b: 2015 ESTIMATED TAX PAID TO EVENDALE \$ _____
c: 2015 TAX PAID CITY OR VILLAGE OF \$ _____
Not to exceed 1.2% of that portion taxed - See instructions - Residents only
d: PRIOR YEAR OVERPAYMENTS \$ _____
e: TOTAL CREDITS \$ _____

**BALANCE DUE,
REFUND OR
CREDIT**

6. **2015 VILLAGE OF EVENDALE TAX DUE** \$ _____
If line 4 is greater than line 5e payment of balance due must accompany this return.
a: INTEREST \$ _____ b: PENALTY \$ _____
TOTAL 2015 TAX DUE PLUS INTEREST AND PENALTY \$ _____
7. **OVERPAYMENT** ☐ REFUND \$ _____ OR ☐ CREDIT \$ _____ TO NEXT YEAR'S ESTIMATE
(If Line 5e is greater than Line 4) If you wish to have your refund directly deposited into your savings or checking account, complete the information below.
Otherwise, your refund will be mailed to you at the taxpayer address indicated above.
TYPE: ☐ CHECKING OR ☐ SAVINGS
ROUTING NUMBER
ACCOUNT NUMBER

No taxes or refunds of less than \$5.00 shall be collected or refunded.

DECLARATION OF ESTIMATED TAX FOR YEAR 2016

DECLARATION REQUIRED IF ESTIMATED TAX (LINE 10) EXCEEDS \$200.00

**ESTIMATE FOR
NEXT YEAR**

8. **GROSS TAX** TOTAL INCOME SUBJECT TO TAX \$ _____ MULTIPLY BY TAX RATE OF 1.2% \$ _____
9. **LESS EXPECTED TAX CREDITS:**
a: TAX WITHHELD BY 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: PRIOR YEAR OVERPAYMENTS (From Line 7 above) \$ _____
d: TOTAL CREDITS \$ _____

TOTAL DUE

10. **NET ESTIMATED TAX DUE FOR 2016:** (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. (See reverse for more information.) To pay by credit card, complete the information below.

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. ☐ CHECK HERE IF WE MAY CONTACT THE TAX PREPARER DIRECTLY WITH QUESTIONS REGARDING THIS RETURN.

TO PAY BY CREDIT CARD Enter card number and expiration date exactly as it appears on your card.

☐  ☐  ☐ 

Card Number

Amount Authorized \$ Exp. Date ____ / ____ / ____

Cardholder Signature _____

Signature of Taxpayer _____ Date _____

Signature of Taxpayer _____ Date _____

Signature of Person Preparing if Other Than Taxpayer _____ Date _____

Address _____ Phone Number _____

OTHER TAXABLE INCOME

**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 - SEE INSTRUCTIONS BELOW)** \$ _____
- 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. TOTAL BUSINESS LOSSES AND GAINS**
A: TOTAL OF LINE 16 AND 17. IF RESULT IS A 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-TAXABLE 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 FOR LINES 1 THROUGH 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. Total from Line 20. Interest, dividends, capital gains, retirement income, military pay and State unemployment comp. are not taxed.
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. **2015** - Interest rate is 3%, calculated as prescribed by ORC Section 5703.47. Interest is not computed on a balance due of \$100 or less.
2016 - Interest rate is 5%, calculated using the Federal Short-term rate rounded to the nearest whole percent plus five percent as prescribed by ORC 718.27.
- 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 2016 estimate unless a refund is requested. By law, all refunds or credits in excess of \$10 are reported to the I.R.S.
8. **2016 Estimate** - No estimated tax payments required for estimates under \$200. Estimate should be based upon 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 \$200 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, dividends, capital gains, retirement income, military pay and State unemployment compensation 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 Total on Line 2, Page1.

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.

2016 DECLARATION AND RETURN PAYMENT CALENDAR

| APRIL 15, 2016 | JUNE 15, 2016 | SEPTEMBER 15, 2016 | DECEMBER 15, 2016 | APRIL 17, 2017 |
|--|-----------------------------|-----------------------------|-----------------------------|---|
| File 2015 Income Tax Return with 2016 Declaration and 1st quarterly payment. | Remit 2nd quarterly payment | Remit 3rd quarterly payment | Remit 4th quarterly payment | File 2016 Income Tax Return with 2017 Declaration and 1st quarterly payment |