

INSTRUCTIONS FOR FORM IR – EVENDALE INDIVIDUAL INCOME TAX RETURN

*Instructions for FORM IR have been updated to include changes made by the State of Ohio to the Ohio Revised Code, Chapter 718, effecting tax years beginning on or after January 1, 2016. **The ORC now requires that a copy of your Federal Form 1040 and all W-2's be included with your municipal income tax return.** Please attach all Federal Schedules that may apply to the income and deductions reported on your Evendale Income Tax Return.*

TAX RETURN DUE DATE – The Evendale Income Tax Return is due on or before the fifteenth (15th) day of the fourth month following the close of the tax year. For the tax year 2016, the return is due APRIL 18, 2017 due to Federal Emancipation Day.

WHO MUST FILE – All Evendale **residents** who have municipal taxable income are required to file an Evendale Income Tax Return. Residents who are retired and have only income from Social Security and Retirement Income are not required to file. All **non-residents** who earned income from which Evendale tax was not fully and/or correctly withheld and any non-resident who engaged in a business or a profession within the Village of Evendale are required to file an Evendale Income Tax Return. Please call the Tax Department at (513) 563-2671 if you have any questions about filing requirements.

EXTENSION OF TIME TO FILE – Effective for tax years beginning on or after January 1, 2016, any taxpayer that has requested a FEDERAL EXTENSION will automatically receive the same extension for filing the Evendale Income Tax Return. Any taxpayer that has not received a FEDERAL EXTENSION may still request an extension for time to file their Evendale Income Tax Return. This request must be received by the original due date of the return. Any extension of time to file is NOT an extension of time to pay any tax due.

FILING and/or PAYING LATE – Penalties and interest are imposed on taxes remaining unpaid when due. (See Instructions for Lines 6a-6c)

TAXABLE INCOME – For **RESIDENTS** taxable income includes all salaries, wages, commissions, and other compensation, before any deductions (i.e. 401(k) deferrals) regardless of where it was earned. The income is taxable whether paid in cash, property or other consideration. Taxable income also includes the net profits of all unincorporated businesses (i.e. real estate rental, sole proprietorships, trust and resident's share of partnership income). A net operating loss deduction is allowable as a carryforward for three (3) years. The unincorporated business profits are taxable regardless of where the business was conducted. You may be entitled to a credit for municipal taxes paid to the city where your income was earned. If you are a partner in a partnership, you may be entitled to a credit for municipal taxes paid by the partnership. The credit is allowable only to the extent of the tax assessed by the Village of Evendale. For **NON-RESIDENTS**, taxable income includes all salaries, wages, commissions and other compensation, before any deductions (i.e. 401(k) deferrals) earned in the Village of Evendale. The income is taxable whether paid in cash property or other consideration. Taxable wages may be reduced by your allowable Federal Form 2106 expenses. Taxable income also includes the net profits of all unincorporated businesses (i.e. real estate rental, sole proprietorships and trusts) if the business was conducted in the Village of Evendale. If you are engaged in two or more unincorporated businesses in the same city, the net loss of one unincorporated business may be used to offset the profits of another for purposes of arriving at overall net profits. Attach a schedule if two or more unincorporated businesses are included in the amount reported on Worksheet B.

REFUNDS – Refunds and credit carryforwards resulting from an overpayment of estimated tax, deduction of employee business expenses (non-residents only) and for time worked outside of the Village of Evendale on business (non-residents only) may be requested using form IR. You must attach a copy of Federal Form 2106 to claim employee business expenses. For time worked outside Evendale on business, you must provide the documentation from your employer as provided in the instructions for Line 10, on Worksheet B. No refunds of less than \$10.00 will be issued. Refunds and credits will be reported to the IRS as required by law.

PAYING TAX DUE – Payment may be made by check, credit card, money order or cash. **Please do not send cash through the mail.**

LINE BY LINE INSTRUCTIONS:

- Line 1 Enter total Qualifying Wages from all W-2 Forms , generally Medicare Wage, Box 5.
- Line 2 Other Income, Business Income and/or Deductions. Enter the total from Page 2, Worksheet B, Line 11. Income Exempt from tax includes, but is not limited to the following: Interest, dividends, capital gains, Social Security benefits, military pay, State unemployment benefits, workers compensation, alimony and proceeds from qualified retirement plans as defined by the IRS.
- Line 3 Enter the total of Line 1, plus or minus Line 2.
- Line 4 Multiply Line 3 times 1.2% (.012) to calculate the Evendale Tax.
- Line 5a Enter the amount of Evendale Tax withheld by your employer as indicated in Box 18 of your Form W-2(s).
- Line 5b Enter the amount of 2016 Estimated Tax payments you made to the Village of Evendale.
- Line 5c For RESIDENTS only. Calculate the credit for tax paid to another municipality. The credit is limited to the lesser of 1.2% or the tax rate used by the employer for tax withheld for another municipality. If Form 2106 expenses are deducted, the credit must be reduced by the same percentage as wages were reduced. See Worksheet A and examples for computing credits.
- Line 5d Enter the amount of your prior year overpayment carried over to the tax year 2016.
- Line 5e Calculate and enter the total of Line 5a through 5d.
- Line 6 Enter the total of Line 4 less Line 5e for the 2016 Village of Evendale Tax Due.
- Line 6a Late filing fee for all tax returns and forms is \$25.00 per month or portion thereof, not to exceed \$150.00.
- Line 6b Penalty due is 15% of the amount not timely paid.
- Line 6c Interest is imposed on all tax not timely paid. The rate is adjusted annually based on the federal short-term rate +5%. The 2017 Interest rate is 6%. Please call the Tax Department at (513) 563-2671 for questions regarding the interest rate.
- Line 6d Enter the total of Line 6 plus Lines 6a through 6c for the Total 2016 Tax Due including penalties and interest. Payment must accompany this return; No payment is due if Line 6d is less than \$10.00.
- Line 7 If line 6d is an overpayment, enter the amount as a Refund request, or enter as a Credit to the tax year 2017. If a refund is requested, all required documentation must be provided with this return. If you would like the refund directly deposited, complete the bank information for either a checking or savings account, along with the routing and account numbers. Refunds and Credits will be reported to the IRS as required by law.
- Line 8-11 Estimated Tax Payments are required by every taxpayer who expects to have a net estimated tax liability greater than \$200.00. In order to avoid penalties for under payment of estimated tax due, you must owe less than \$200.00, or pay 100% of the prior year's tax liability, or pay 90% of the current year's liability. A minimum of 90% of this year's liability must be paid by December 15, 2017 to avoid penalty.
- Line 12 Enter the total of Line 6d plus Line 11 for the Total of this Payment. Payment may be made by check, credit card, cash, or money order. If paying by credit card, please indicate the type of card, the card number, expiration date, and the amount of the payment applied to the credit card. Checks should be made payable to the Village of Evendale.

The tax return must be signed and dated by the taxpayer. If a joint return, both taxpayers must sign and date. If the return was prepared by a tax preparer, the tax preparer must also sign and date the return. Check the box to indicate if permission is granted for us to contact your tax preparer directly with any questions we may have regarding your return.

Mail completed return, documentation and payment to:

Village of Evendale
Income Tax Department
10500 Reading Road
Evendale Ohio 45241

A Tax Department drop box is conveniently located in the lobby of the Police Department and is accessible 24 hours a day, 7 days a week if you would like to drop off your return after business hours.

Worksheet A – Example for computing Credit for Tax Paid to Another Municipality (Line 5c)

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H
Name of Employer	City of Employment	Qualifying Wages	Local Wages	Evendale w/h	Other City w/h	Maximum Credit*	Credit Allowed
	(Box 18)	(Box 5 on w-2)	(Box 19)	*(If any)	(Box 20)	(Column D x 1.2%)	(Lesser of Column F or Column G)
Company *	Sharonville	125,000.00	30,000.00	0.00	450.00	360.00	360.00
	Evendale		80,000.00	960.00	0.00	960.00	960.00 ***
	Cincinnati		10,000.00	0.00	210.00	120.00	120.00
	Non-taxing		5,000.00	0.00	0.00	60.00	0.00
Company**	Springdale	15,000.00	15,000.00	0.00	225.00	180.00	180.00
Company***	Evendale	20,000.00	20,000.00	240.00	0.00	240.00	240.00 ***
Company****	JEDD	20,000.00	20,000.00	0.00	150.00	240.00	150.00
ALS		180,000.00	180,000.00	1,200.00			2,010.00
		Page 1, Line 1		Page 1, Line 5a			<div> Pg 1, Line 5c 810.00 </div> <div> Pg 1, Line 5a 1,200.00 </div>

Column C should equal Column D

If tax was withheld for more than one city on a single Form W-2, compute the maximum credit for each city by multiplying the local wages x 1.2%

tax was withheld for a city with a tax rate greater than 1.2%, the credit is limited to 1.2% of wages taxed by another city

If tax was withheld by employer for Evendale, enter the total withheld for Evendale on Line 5a

*If tax was withheld for a city/county with a tax rate less than 1.2%, credit is limited to the actual tax withheld

22222		<input type="checkbox"/> a Employee's social security number 222-11-2222		For Official Use Only ▶ OMB No. 1545-0008		22222		<input type="checkbox"/> a Employee's social security number 222-11-2222		For Official Use Only ▶ OMB No. 1545-0008					
b Employer identification number (EIN) 44-1111112				1 Wages, tips, other compensation 125,000.00		2 Federal income tax withheld 9,000.00		b Employer identification number (EIN) 44-1111112				1 Wages, tips, other compensation 125,000.00		2 Federal income tax withheld 9,000.00	
c Employer's name, address, and ZIP code AZ Company 1116 Reading Street Columbus OH 43216				3 Social security wages 118,500.00		4 Social security tax withheld 7,347.00		c Employer's name, address, and ZIP code AZ Company 1116 Reading Street Columbus OH 43216				3 Social security wages 118,500.00		4 Social security tax withheld 7,347.00	
				5 Medicare wages and tips 125,000.00		6 Medicare tax withheld 1,812.50						5 Medicare wages and tips 125,000.00		6 Medicare tax withheld 1,812.50	
				7 Social security tips 0.00		8 Allocated tips 0.00						7 Social security tips 0.00		8 Allocated tips 0.00	
d Control number 007				9 Dependent care benefits 0.00		10 Dependent care benefits 0.00		d Control number 007				9 Dependent care benefits 0.00		10 Dependent care benefits 0.00	
e Employee's first name and initial John A		Last name Jones		Suff. 11 Nonqualified plans 12a See instructions for box 12				e Employee's first name and initial John A		Last name Jones		Suff. 11 Nonqualified plans 12a See instructions for box 12			
10500 Reading Road Evendale OH 45241				13 <input type="checkbox"/> Regular employee 14 <input type="checkbox"/> Other		12b <input type="checkbox"/> See instructions for box 12 12c <input type="checkbox"/> See instructions for box 12 12d <input type="checkbox"/> See instructions for box 12		10500 Reading Road Evendale OH 45241				13 <input type="checkbox"/> Regular employee 14 <input type="checkbox"/> Other		12b <input type="checkbox"/> See instructions for box 12 12c <input type="checkbox"/> See instructions for box 12 12d <input type="checkbox"/> See instructions for box 12	
f Employee's address and ZIP code								f Employee's address and ZIP code							
15 State OH		Employer's state ID number 45-111456		16 State wages, tips, etc. 125,000.00		17 State income tax 3,900.00		18 Local wages, tips, etc. 80,000.00		19 Local income tax 960.00		20 Locality name Evendale			
15 State OH		Employer's state ID number 45-111456		16 State wages, tips, etc. 125,000.00		17 State income tax 3,900.00		18 Local wages, tips, etc. 5,000.00		19 Local income tax 0.00		20 Locality name Cinti			

Form W-2 Wage and Tax Statement				2016				Department of the Treasury—Internal Revenue Service For Privacy Act and Paperwork Reduction Form									
22222		Void <input type="checkbox"/>		a Employee's social security number 333-11-1111		For Official Use Only ▶ OMB No. 1545-0008		22222		Void <input type="checkbox"/>		a Employee's social security number 333-11-1111		For Official Use Only ▶ OMB No. 1545-0008			
b Employer identification number (EIN) 24-1111117				1 Wages, tips, other compensation 15,000.00		2 Federal income tax withheld 1,000.00		b Employer identification number (EIN) 88-1111119				1 Wages, tips, other compensation 20,000.00		2 Federal income tax withheld 2,100.00			
c Employer's name, address, and ZIP code GT Company 405 South Street Springdale OH 45246				3 Social security wages 15,000.00		4 Social security tax withheld 930.00		c Employer's name, address, and ZIP code EV Company 9 Reading Road Evendale OH 45241				3 Social security wages 20,000.00		4 Social security tax withheld 1,240.00			
				5 Medicare wages and tips 15,000.00		6 Medicare tax withheld 217.50						5 Medicare wages and tips 20,000.00		6 Medicare tax withheld 290.00			
				7 Social security tips		8 Allocated tips						7 Social security tips		8 Allocated tips			
d Control number 002				9		10 Dependent care benefits		d Control number 016				9		10 Dependent care benefits			
e Employee's first name and initial Mary S		Last name Jones		Suff.		11 Nonqualified plans		12a See instructions for box 12		e Employee's first name and initial Mary S		Last name Jones		Suff.			
10500 Reading Road Evendale OH 45241						13 Statutory employee <input type="checkbox"/>		Retirement plan <input type="checkbox"/>		Third-party sick pay <input type="checkbox"/>		13 Statutory employee <input type="checkbox"/>		Retirement plan <input type="checkbox"/>		Third-party sick pay <input type="checkbox"/>	
						12b		12b		12b		12b					
						12c		12c		12c		12c					
						12d		12d		12d		12d					
f Employee's address and ZIP code								f Employee's address and ZIP code									
15 State Employer's state ID number OH 23-111456		16 State wages, tips, etc. 15,000.00		17 State income tax 390.00		18 Local wages, tips, etc. 15,000.00		19 Local income tax 225.00		20 Local name Springda		15 State Employer's state ID number OH 78-111789		16 State wages, tips, etc. 20,000.00		17 State income tax 300.00	
														18 Local wages, tips, etc. 20,000.00		19 Local income tax 240.00	
																20 Local name Evenda	

Form W-2 Wage and Tax Statement		2016		Department of the Treasury—Internal Revenue Service For Privacy Act and Paperwork Reduction	
22222		a Employee's social security number 333-11-1111		For Official Use Only ▶ OMB No. 1545-0008	
b Employer identification number (EIN) 78-1111118		1 Wages, tips, other compensation 20,000.00		2 Federal income tax withheld 1,900.00	
c Employer's name, address, and ZIP code LT Company 25 Montgomery Road Cincinnati OH 45236		3 Social security wages 20,000.00		4 Social security tax withheld 1,240.00	
		5 Medicare wages and tips 20,000.00		6 Medicare tax withheld 290.00	
		7 Social security tips		8 Allocated tips	
d Control number 098		9		10 Dependent care benefits	
e Employee's first name and initial Mary S		Last name Jones		Suff.	
10500 Reading Road Evendale OH 45241		11 Nonqualified plans		12a See instructions for box 12	
		13 <input type="checkbox"/> Traditional employer's plan <input type="checkbox"/> Supplemental plan <input type="checkbox"/> Hybrid employer's plan		12b	
		14 Other		12c	
				12d	
f Employee's address and ZIP code					
15 State Employer's state ID number OH 33-111123		16 State wages, tips, etc. 20,000.00		17 State income tax 275.00	
		18 Local wages, tips, etc. 20,000.00		19 Local income tax 150.00	
				20 Locality name JEDD	

Form **W-2** Wage and Tax Statement **2016** Department of the Treasury—Internal Revenue Service
For Privacy Act and Paperwork Reduction

Worksheet B –Other Taxable Income/Loss and/or deductions , Line 2

Example:

(1) SCHEDULE C – Profit or Loss from Business (Attach Form 1040, Schedule C)	
a. Net Profit/Loss from Federal Schedule C	10,000.00
b. Percentage Allocable to Evendale – Residents use 100%; From Schedule Y	100.00%
c. Evendale Profit/Loss (Line 1a multiplied by Line 1b)	10,000.00
(2) SCHEDULE E – Profit/Loss from Rents/Royalties (Attach Form 1040, Schedule E)	-5,000.00
(3) SCHEDULE E – Profit/Loss from Partnerships (Attach Form 1040, Schedule E and Forms K-1)	-2,000.00
(4) SCHEDULE F – Profit or Loss from Farming (Attach Form 1040, Schedule F)	0.00
(5) Form 1099-MISC – Miscellaneous Income (Attach Form(s) 1099-MISC and page 1 of Form 1040)	0.00
(6) W-2G – Gambling Winnings (Attach Form(s) W-2G)	500.00
(7) OTHER – list separately and provide detail documentation	
(8) SUBTOTAL – Add Lines 1c through Line 7	3,500.00
(9) LESS Prior Year Loss Carryforward 2013 (\$ 100) + 2014 (\$ 300) + 2015 (\$ 500) =	-900.00
(10) LESS Time worked outside Evendale for business (Non Residents ONLY) See Instructions	0.00
(11) TOTAL - Line 8 minus Line 9 and/or Line 10. ENTER ON PAGE 1, Line 2	2,600.00

**Worksheet B –Line 10 Refund Request for Time worked outside Evendale on Business
(Non Residents Only)**

Documentation must be provided with your return in order for a refund request to be processed. For over the road truck drivers, a letter from your employer stating the percentage of time spent working outside the Village of Evendale must accompany your refund request. For all other requests for time worked outside Evendale, an itinerary providing the specific date worked outside of Evendale on business during the tax year, along with concurrence by the employer, must be provided with your request.

Example:

For over the road truck drivers, skip Part 1 and go to Part 2, all others must complete Part 1

Part I	
Total Days worked outside Evendale (excluding holidays, weekends, vacation, sick time) attach itinerary	135
Divided by the total number of workdays as per Evendale Earnings Tax Ordinance #15-49	260
Percentage of Time worked outside the Village of Evendale	0.519230769
Part II	
Qualifying Wages - Generally Box 5 of Form W-2 (should be equal to Box 18)	120,000.00
Multiply by the percentage of time worked outside Evendale	0.519230769
Wages earned outside of Evendale - Enter on Line 10 of Worksheet B	-62,307.69



VILLAGE OF
EVENDALE