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 2018, the return is due APRIL 15, 2019.

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. Attach a copy of the Federal Extension when filing the Evendale 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, in writing, 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 five (5) years for the tax year 2017 and subsequent tax years. The 2017 NOL is computed prior to the apportionment percentage for the tax year 2017 and subsequent tax 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 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 report-

REFUNDS – Refunds and credit carryforwards resulting from an overpayment of estimated tax, for tax withheld in error and for time worked outside of the Village of Evendale on business (non-residents only) may be requested using form IR. For time worked outside Evendale on business, please visit our Village website for instructions and required documentation. No refunds of $10.00 or less 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 2a Other Income – from Worksheet B, Line 13. 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. Losses may not offset wages.

Line 2b Less time worked outside the Village of Evendale on Business. Non-Residents Only. See website for complete instructions, computation and required documentation.

Line 3 Enter the total of Line 1, plus Line 2a plus Line 2b.

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 2018 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.

Line 5d Enter the amount of your prior year overpayment carried over to the tax year 2018.

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 2018 Village of Evendale Tax

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%. Please visit the Village website for the interest rate(s) or call the Tax Department at (513) 563-2671 for questions regarding the interest rate(s).

Line 6d Enter the total of Line 6 plus Lines 6a through 6c for the Total 2018 Tax Due including penalties and interest. Payment must accompany this return; No payment is due if Line 6d is $10.00 or less.

Line 7 If line 6d is an overpayment, enter the amount as a Refund request, or enter as a Credit to the tax year 2019. 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 January 15, 2020 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 Village accepts VISA, MasterCard, and Discover.

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.