

FORM IR (RESIDENT)
DUE ON OR BEFORE
APRIL 15, 2015

CITY OF SPRINGDALE 2014 INCOME TAX RETURN

DID YOU HAVE W-2 INCOME? YES NO
DID YOU OWN RENTAL PROPERTY? YES NO
DID YOU PARTICIPATE IN A BUSINESS, PARTNERSHIP OR S-CORPORATION? YES NO

FILE WITH

SPRINGDALE TAX COMMISSION
11700 SPRINGFIELD PIKE
SPRINGDALE, OHIO 45246
PHONE (513) 346-5715
FAX (513) 346-5756
www.springdale.org

FILING REQUIRED EVEN IF NO TAX IS DUE

LATE FILING WILL RESULT IN PENALTY AND INTEREST CHARGES

**EXTENSION REQUEST MUST BE RECEIVED BY THE DUE DATE
A FEDERAL EXTENSION DOES NOT AUTOMATICALLY APPLY TO SPRINGDALE**

IF YOU ARE A NEW RESIDENT, FILING FOR THE FIRST TIME OR HAVE MOVED SINCE THE LAST FILING DATE, PLEASE FURNISH CURRENT ADDRESS, MOVE IN OR MOVE OUT DATE AND COMPLETE LINE 20B

MOVE IN: _____

MOVE OUT: _____

ACCOUNT NO	TAXPAYER NAME(S) AND ADDRESS (CORRECT IF NECESSARY)	SOCIAL SECURITY NO (S)	OFFICE USE ONLY
		LOCAL TELEPHONE NO. H: _____ W: _____	

2014 SPRINGDALE TAX RETURN

Did you file a Federal 1040? Yes (Attach Copy of Page 1)
No (Circle Reason) Federal Extension / Retired / No Income / Other (explain) _____

OFFICE USE ONLY

1. W-2 QUALIFYING WAGES, USUALLY BOX 5 OF W-2 (ATTACH W-2 FORM(S) AND PAGE ONE OF THE FEDERAL 1040).....	\$	
2. OTHER INCOME OR DEDUCTIONS FROM LINE 21 OF PAGE 2 (ATTACH DOCUMENTATION AS NOTED ON PAGE 2).....	\$	
3. TAXABLE INCOME (LINE 1 PLUS OR MINUS LINE 2).....	\$	
4. SPRINGDALE TAX (1.5% of LINE 3).....	\$	
5. TAX PAYMENTS AND CREDITS (PAYMENTS MADE AFTER JAN 8, 2015 ARE NOT REFLECTED - PLEASE ADJUST)		
A. TOTAL TAX WITHHELD BY EMPLOYER(S) FOR THE CITY OF SPRINGDALE - FROM W-2(S).....	\$	
B. TOTAL 2014 ESTIMATED TAXES PAID TO THE CITY OF SPRINGDALE.....	\$	
C. TOTAL CREDIT FOR TAX PAID TO ANOTHER CITY - FROM WORKSHEET "B" ON PAGE 2.....	\$	
D. PRIOR YEAR TAX OVERPAYMENT.....	\$	
E. TOTAL TAX PAYMENTS AND CREDITS (ADD LINES 5A THROUGH 5D).....	\$ ()	()
6. IF LINE 4 IS GREATER THAN LINE 5E, ENTER THE DIFFERENCE ON THIS LINE.....	2014 TAX DUE \$	
7. IF LINE 5E IS GREATER THAN LINE 4, YOU MUST MARK THIS BOX FOR A REFUND OR CREDIT WILL BE APPLIED TOWARD 2015 ESTIMATED TAX.....	2015 CREDIT \$	<input type="checkbox"/> REFUND

NOTICE: NO TAXES OR REFUNDS OF LESS THAN \$3 SHALL BE COLLECTED OR REFUNDED.

DECLARATION OF 2015 ESTIMATED INCOME TAX (THIS SECTION IS REQUIRED TO BE COMPLETED)

FAILURE TO PAY 70% OF YOUR 2015 ESTIMATED TAX BY JANUARY 31, 2016 MAY RESULT IN PENALTY AND INTEREST CHARGES.

8. ESTIMATED 2015 INCOME SUBJECT TO TAX \$ _____ MULTIPLY BY 1.5% = 2015 ESTIMATED TAX.....	\$	
9. ESTIMATED 2015 CREDIT FOR TAX PAID TO A CITY AND/OR WITHHELD BY EMPLOYER(S) (not to exceed line 8).....	\$ ()	()
10. ESTIMATED 2015 TAX DUE AND PAYABLE BY JANUARY 31, 2016 (LINE 8 MINUS LINE 9).....	\$	
11. AMOUNT PAID WITH THIS DECLARATION, NO LESS THAN 1/4 OF LINE 10 (reduced by line 7 credit above).....	\$	

OFFICE	RETURN FILED _____ MONTHS LATE	INTEREST DUE \$ _____	PENALTY DUE \$ _____
USE	70% TAX PAID _____ MONTHS LATE	INTEREST DUE \$ _____	PENALTY DUE \$ _____
ONLY	TOTAL PENALTY AND INTEREST DUE.....		\$ _____

12. TOTAL TAX, PENALTY AND INTEREST DUE..... \$ _____

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 THE TAXPAYER, THE DECLARATION IS BASED ON ALL INFORMATION OF WHICH PREPARER HAS ANY KNOWLEDGE.

TO PAY BY CREDIT CARD: ENTER NUMBER, EXPIRATION DATE FULLY AND ACCURATELY
MUST BE SIGNED BY THE CARDHOLDER.

SIGNATURE OF TAXPAYER OR AGENT (REQUIRED) _____ DATE _____

SIGNATURE OF PERSON PREPARING IF OTHER THAN TAXPAYER _____ DATE _____

ADDRESS _____ TELEPHONE NO _____

MAY WE DISCUSS THIS RETURN WITH THE PREPARER? Yes No

	No. _____
	No. _____
	No. _____

EXP. DATE _____ / _____ AMOUNT AUTHORIZED: \$ _____

PHONE NUMBER: (H) _____ (W) _____

CARDHOLDER SIGNATURE: _____

COMPUTATION FOR LINE 2 OTHER INCOME OR DEDUCTIONS

To be completed only by those with taxable income other than wages OR deductions from wages due to part year residency and/or employee expenses.

13. OTHER TAXABLE INCOME (ATTACH 1099 MISC OR APPROPRIATE DOCUMENTATION OF THIS AMOUNT. DO NOT INCLUDE INTEREST, DIVIDENDS, ANNUITIES, REFUNDS OR OTHER NON-TAXABLE INCOME RECEIVED.) \$

14. NET PROFIT (LOSS) FROM BUSINESS (ATTACH COPIES OF FEDERAL SCHEDULE C AND ALL OTHER CITY RETURNS FILED. DO NOT INCLUDE LOSSES ATTRIBUTABLE TO OTHER TAXING MUNICIPALITIES IN THIS COMPUTATION.).....

15. SUPPLEMENTAL INCOME (LOSS) (ATTACH COPIES OF FEDERAL SCHEDULE E, FEDERAL SCHEDULE F AND ALL OTHER CITY RETURNS FILED. DO NOT INCLUDE LOSSES ATTRIBUTABLE TO OTHER TAXING MUNICIPALITIES IN THIS COMPUTATION.)

16. TOTAL NET PROFIT (LOSS) FROM BUSINESS ACTIVITIES (LINE 14 PLUS LINE 15).....

17. BUSINESS LOSS TOTAL FROM PREVIOUS SPRINGDALE TAX RETURNS (LIMITED TO 3 PRIOR YEARS) ()

18. IF LINE 16 MINUS LINE 17 IS A LOSS, ENTER THE AMOUNT TO BE CARRIED FORWARD (BUSINESS LOSSES DO NOT REDUCE W-2 INCOME) ()

19. IF LINE 16 MINUS LINE 17 IS A PROFIT, ENTER THE AMOUNT ON THIS LINE \$

20. DEDUCTIONS:

A. EMPLOYEE EXPENSES - FOR WAGES WITH SPRINGDALE TAX PAID OR NO LOCAL TAX PAID (ATTACH PAGE 1 AND 2 OF FEDERAL 1040, FEDERAL SCHEDULE A, AND FEDERAL FORM 2106)..... ()

B. PART YEAR RESIDENT - DOCUMENT INCOME EARNED WHILE RESIDING OUTSIDE SPRINGDALE. SEE WORKSHEET "A" BELOW (PART YEAR RESIDENTS WHO PRORATE INCOME MUST ALSO PRORATE CREDIT). ()

C. ACTIVE DUTY OR RESERVE MILITARY PAY REPORTED ON A W-2..... ()

D. TOTAL DEDUCTIONS (ADD LINE 20A THROUGH LINE 20C) \$ ()

21. TOTAL OTHER INCOME OR DEDUCTIONS (LINE 13 PLUS LINE 19 MINUS LINE 20D). ENTER TOTAL ON LINE 2, PAGE 1..... \$

WORKSHEET "A" - DEDUCTION FOR PART YEAR RESIDENT (PRORATION OF INCOME)

Name of Company (Example)	Income Earned	Date of Move In or Out (ex. Move In Date)	Date Income/ Job Started	Date Income/ Job Ended	Total Duration of Job	Total Duration of Job as a Non-Resident	Total Deduction = Income/Total Duration of Job x Total Duration of Job as Non-Resident
ABC COMPANY	\$20,000.00	3/15/2011	2/1/2011	8/31/2011	7 months	1.5 months	\$20,000 / 7 x 1.5 = \$ 4,285.71
TOTAL DEDUCTION - Enter on Line 20B Above							

WORKSHEET "B" - DETERMINATION OF TAX CREDIT APPLICABLE TO SPRINGDALE

W-2's and/or other city tax forms must be attached for credit.
Part year residents who prorate income must also prorate credit.

Column 1	Column 2 *	COLUMN 3 **	COLUMN 4	COLUMN 5	COLUMN 6
List all cities except Springdale	W-2 Qualifying wages (Box 5 of W-2 or if more than one city use box 18 of W-2)	Other Income (from Federal Schedules)	Tax withheld or paid	1.5% of column 2 or column 3	Lesser of column 4 or column 5
CINCINNATI (example)	50,000.00	-	1,050.00	750.00	750.00
BLUE ASH (example)	-	20,000.00	250.00	300.00	250.00

* COLUMN 2 CAN NOT EXCEED LINE 1 OF THE RETURN.
** COLUMN 3 CAN NOT EXCEED LINE 19 ABOVE.

TOTAL CREDIT - Enter on line 5C, Page 1

2014
CITY OF SPRINGDALE
FORM IR - GENERAL INSTRUCTIONS
RESIDENT INCOME TAX RETURN AND DECLARATION
(Filing required, even if no tax is due, on or before April 15, 2015)

Enclosed is your 2014 Springdale Resident Income Tax Return (Form IR). The due date for filing your 2014 tax return and declaration of 2015 estimated tax is April 15, 2015

GENERAL INSTRUCTIONS

WHO MUST FILE - All Springdale residents age 19 and older are required by the Springdale Code of Ordinances to file a tax return whether or not any tax is due.

RETIRED RESIDENTS without taxable income may complete the section concerning the filing of the Federal 1040, sign, date and return the form on or before April 15, 2015.

PART YEAR RESIDENTS who have lived in Springdale only a portion of the tax year must file a return. Income, deductions and credits should be apportioned on a pro rata basis if actual income figures are unavailable from an employer letter or pay stub.

WHEN TO FILE - File no later than April 15, 2015. To avoid penalties and interest, your 2014 tax return must be postmarked or hand delivered no later than April 15, 2015.

EXTENSIONS

EXTENSIONS - A written request for an extension, or a copy of your federal extension must be submitted on or before April 15, 2015. A federal extension does not automatically apply to Springdale. Upon receipt of the written request, and for cause shown, the Tax Commissioner may extend the time for a period not to exceed seven and one half months. No extension will be considered if the account is delinquent nor will any extension be considered if it is received after April 15, 2015. Note: No extension will be granted for filing the "Declaration of 2015 Estimated Income Tax" or for payment of tax due.

DOCUMENTATION

DOCUMENTATION REQUIRED - All income, credits and deductions must be substantiated by copies of your W-2(s), W-2C(s), 1099 MISC., page 1 (one) of your Federal 1040, appropriate Federal schedules and local tax returns. This confidential Federal information is required and is for internal use only. Those taxpayers filing a Federal Schedule C and claiming deductions for commissions, contract labor, etc. must provide a separate schedule showing name, address, social security/FID number and amount paid for work performed in Springdale. If no amounts were paid for work in Springdale, it should be so stated on the schedule.

ALLOWABLE CREDITS

CREDITS - Residents are allowed credit for taxes paid to another city/county for income earned in another taxing jurisdiction. The amount of the credit depends upon the tax rate of the other jurisdiction where you were taxed. The credit allowed may not exceed the Springdale tax rate.

TAX RATE GREATER THAN 1.5% - If your income was earned in a city with a tax rate that is greater than 1.5% (local examples: Cincinnati and Hamilton), first determine what part of your total W-2 income had city tax withheld. For example, if you had \$315 tax withheld to Cincinnati, then you would divide \$315 by the Cincinnati tax rate of 2.1% resulting in \$15,000 of wages taxed. Then multiply those wages by 1.5% to find your credit. In this example, your credit would be \$225.

ALLOWABLE CREDITS (cont.)

TAX RATE 1.5% OR LESS - If income was earned in a city with a tax rate of 1.5% or less, your credit is the amount of tax that was withheld (provided that the amount withheld was correct and is based upon the same income).

MULTIPLE JURISDICTIONS - If your W-2(s) are marked "Various" or "All Cities", you are required to provide an employer(s) breakdown, itemized by city/county. If not attached to your return, credit cannot be given.

LOSS - A loss from rental or business activity cannot be applied against W-2 income. A loss from rental or business activity may only be carried forward for three years or until exhausted, whichever occurs first.

2015 SPRINGDALE DECLARATION OF ESTIMATED TAX

WHO MUST FILE - All Springdale Residents expecting to earn \$4,000 or more for the 2015 tax year are required to complete the Declaration. Those expecting to earn less than \$4,000 are not required to complete the Declaration.

WHEN TO FILE - The Declaration and the first quarterly payment is due by April 15. If you have been granted an extension for filing your 2014 Springdale Tax Return, you must still file the Declaration by April 15. No extension will be granted for a Declaration.

ESTIMATING YOUR 2015 TAX LIABILITY - Payment of estimated income tax which is less than 70% of the tax shown on the final return could be subject to penalty and interest charges. However, no penalty or interest charges shall be assessed for late payment of the estimated tax when the amount paid by January 31, 2016 is equal to 100% of the taxpayer's tax for the preceding year, providing the taxpayer filed a return with the City for the preceding year which reflected a full 12 month period.

TAXABLE AND NON-TAXABLE INCOME

TAXABLE - Qualifying wages, salaries, commissions and other compensation paid by an employer or employers before deductions: sick pay; vacation pay; income from wage continuation plans (retirement incentive plans regardless of when it was paid or where it was received); deferred compensation; stock options (when exercised on the amount indicated on the W-2 form and regardless of when it was paid or where it was received); cost of group term life insurance over \$50,000; severance pay (regardless of when it was paid or where it was received); compensation paid in property or the use thereof at fair market value to the same extent as indicated on a W-2 form; tips; contributions made by or on behalf of employees to any type of tax-deferred annuity (401K); stipends; income from guaranteed annual wage contracts; third party disability pay; bonuses; director's fees; income from jury duty; supplemental unemployment pay; union steward fees; strike benefits; ordinary income from Form 4797 and net profits from the operation of a business, profession, or other enterprise or activity.

NON-TAXABLE - Military pay (including reserve pay); alimony; capital gains; interest; dividend; social security benefits; workers' compensation; state unemployment benefits; insurance benefits; prizes (unless connected with employment); gambling winnings (losses are not deductible); welfare payments; pension income; patent and copyright income; royalties (if derived from intangible property); annuities (at time of distributions); meals and lodging; government allotments; and profit sharing from qualified plans.

BEFORE MAILING THE 2014 SPRINGDALE TAX RETURN AND DECLARATION OF 2015 ESTIMATED INCOME TAX

- Carefully complete each line on the form including the declaration.
- Sign and date your return and make sure that the preparer (if other than the taxpayer) also signs the return. Your return and declaration will not be considered a legal filing if it is not signed.
- Attach to your Springdale return the required copies of all W-2(s), W-2C(s), 1099 MISC, page 1 (one) of the Federal 1040 return and appropriate Federal schedules. Legible photocopies are acceptable. **This confidential Federal information is required and is for internal use only.** If these forms are not submitted with your return and declaration, your return and declaration will not be considered a legal filing and will be considered delinquent and subject to a minimum penalty of \$25.
- Include your check or money order, made payable to the Springdale Tax Commission, for the total amount due.
- If an overpayment is claimed, complete Line 7 and designate whether you wish to have a refund or a credit for your 2015 tax liability. If no designation is made, all overpayments will be carried forward as a credit to your 2015 tax liability.
- No additional taxes or refunds of less than \$3 shall be collected or refunded.
- In accordance with Section 94.12 of the Springdale Income Tax Ordinance, the declaration of 2015 estimated tax is required to be completed and quarterly payments are required to be made. If you did not have 70% of your 2014 tax liability remitted by January 31, 2015, your account may be assessed penalty and interest charges.

IF YOU NEED ASSISTANCE

If you need assistance with your tax return, telephone and walk-in assistance is available from 8AM to 5PM Monday through Friday and 9AM to 1PM on Saturday, April 11, 2015. Please contact the Springdale Tax Commission at (513) 346-5715 or visit our web site at www.springdale.org

**CITY OF SPRINGDALE
2014 DETAILED INSTRUCTIONS
FORM IR - RESIDENT TAX RETURN**

PAGE 1

2014 Springdale Tax Return

FEDERAL 1040 - Indicate whether you filed a Federal 1040 and attach a copy of page one of the 1040. **This confidential information is required and is for internal use only.** If you are on Federal extension, it does not automatically apply to the Springdale return. Please submit a written extension request or a copy of the Federal extension by April 15 to extend your Springdale return.

- Line 1 **W-2 QUALIFYING WAGES** - Enter the total of all qualifying wages (box 5) from all W-2 forms. Most benefits listed on a W-2 are taxed by a municipality. **Therefore, income taxed by a municipality may differ from that taxed by the IRS.**
- Line 2 **OTHER INCOME OR DEDUCTIONS** - Complete Line 13 through Line 21 on Page 2 of the return and enter the total from Line 21 on this line. Refer to the General Instructions for a complete listing of taxable/non-taxable income.
- Line 5A **TAX WITHHELD BY EMPLOYER(S) FOR THE CITY OF SPRINGDALE** - Enter only the tax withheld by your employer specifically for the City of Springdale. Your W-2 form must identify the city or credit will be disallowed. If the local taxing city is blank, or states "various" or "all cities," you must attach an employer list of tax amounts paid to each municipality.
- Line 5B **ESTIMATED TAX PAID TO THE CITY OF SPRINGDALE** - Enter the total amount of estimated tax which you have paid directly to the City of Springdale.
- Line 5C **CREDIT FOR TAX PAID TO ANOTHER CITY/COUNTY** - Enter the total credit for tax withheld by your employer or paid directly by you to a city/county other than the City of Springdale. Your W-2 form must identify the city/county or credit will be disallowed. If the local taxing city is blank, or states "various" or "all cities," you must attach an employer list of tax amounts paid to each municipality. In no event may the credit exceed the Springdale tax rate. Any overage between the tax paid to another city/county and the allowable Springdale credit will not be refunded as the overage in tax was not paid to or received by the City of Springdale. To calculate your Springdale credit see Page 2 Worksheet "B". Notice: No credit is allowed for tax paid on income earned while you did not live in Springdale.
- Line 5D **PRIOR YEAR TAX OVERPAYMENT** - Enter the amount from your prior year return which you requested as a credit to the 2014 tax year.
- Line 5E **TOTAL TAX PAYMENTS AND CREDITS** - Enter the sum of Line 5A through Line 5D. Notice: This total must be at least 70% of Line 4 in order to avoid penalty and interest charges (70% of your tax liability is required to be paid by January 31).
- Line 7 **OVERPAYMENT** - If Line 5E is greater than Line 4, you have overpaid. If you wish for the overpayment to be refunded, mark the refund box and indicate the amount. If you wish for the overpayment to be credited toward payment of your 2015 tax liability, indicate the amount.

Declaration of 2015 Estimated Income Tax

- Line 8 **ESTIMATED 2015 INCOME AND TAX** - Multiply your estimated 2015 income by the City of Springdale tax rate of 1.5% and enter the result on this line.
- Line 9 **ESTIMATED 2015 CREDIT FOR TAX PAID TO A CITY AND/OR WITHHELD BY EMPLOYER(S)** - Enter the estimated credit for tax withheld by your employer or paid directly by you to a city/county. The estimated credit can not exceed the estimated tax on line 8.
- Line 10 **TOTAL ESTIMATED 2015 TAX DUE** - Subtract Line 9 from Line 8 and enter the difference on this line. This is your 2015 estimated tax due. Quarterly payments are due April 15 (with the declaration), July 31, October 31, and January 31. You will receive quarterly statements regarding your estimated tax balance. Note: 70% of your tax liability is required to be paid by January 31 to avoid penalty and interest charges.

PAGE 2

Other Income and Deductions

- Line 13 **OTHER TAXABLE INCOME** - Enter other taxable income which has not been reported on a Federal Schedule or W-2. See General Instructions for a complete listing of taxable/non-taxable income.
- Line 14 **NET PROFIT (LOSS) FROM BUSINESS** - Enter the net profit (loss) from business income as reported on the Federal Schedule C. You must attach a copy of your Federal Schedule C and all other city returns filed. Do not include losses attributable to other cities.
- Line 15 **SUPPLEMENTAL INCOME (LOSS)** - Enter the net profit (loss) from rental real estate, royalties, partnerships, estates, trusts, etc, as reported on a Federal Schedule E and/or Federal Schedule F. You must attach a copy of your Federal Schedule E, Federal Schedule F and all other city returns filed, including complete addresses for rental properties, and partnerships. Do not include losses attributable to other cities.
- Line 17 **BUSINESS LOSS TOTAL FROM PREVIOUS SPRINGDALE TAX RETURNS** - Enter the total available losses from prior year Springdale tax returns (limited to 3 years). Do not include losses attributable to other cities.
- Line 20A **EMPLOYEE BUSINESS EXPENSES** - Enter the amount of employee business expenses reported on Federal Form 2106, ONLY IF Springdale tax was paid or less than 1.5% local tax was paid. You must attach the required copies of page 1 and 2 of your Federal 1040, Federal Schedule A and Federal Form 2106.
- Line 20B **PART YEAR RESIDENT** - Part year residents are allowed a deduction for that part of their income which was earned while residing outside the City of Springdale. If such income is specific to a particular W-2, please clearly mark the applicable W-2. If the actual amount can be verified by a pay stub or a letter from your employer, please attach it to your return. If the actual amount cannot be easily determined, you may prorate your income and deduct your earnings while you did not live in Springdale. To prorate your income see Page 2 Worksheet "A". Notice: No credit is allowed for tax paid on income earned while you did not live in Springdale.
- Line 20C **ACTIVE DUTY OR RESERVE MILITARY PAY** - Enter the amount as reported on your W-2.
- Line 21 **TOTAL OTHER TAXABLE INCOME OR DEDUCTIONS** - Enter the sum of Line 13 plus Line 19 minus Line 20D. Enter this total on Line 2 of Page 1.