

FORM IR (RESIDENT RETURN)

DUE ON OR BEFORE
APRIL 15, 2019

CITY OF SPRINGDALE
2018 INCOME TAX RETURN

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

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 MAY RESULT IN PENALTY AND INTEREST CHARGES

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

AN EXTENSION REQUEST MUST BE RECEIVED BY THE DUE DATE
UNLESS A FEDERAL EXTENTION HAS BEEN GRANTED (SEND COPY WITH FILING)

MOVE IN DATE:

MOVE OUT DATE:

ACCOUNT NO.
TAXPAYER NAME(S) AND ADDRESS (CORRECT IF NECESSARY)
SOCIAL SECURITY NO.(S)
OFFICE USE ONLY
LOCAL TELEPHONE NO.
Home or Cell:
Work:

2018 SPRINGDALE TAX RETURN

Did you file a Federal 1040? Yes (Attach copies of Page 1 and 2, Federal Schedule 1, C, E, F, 1099 Misc., W-2G, and Form 4797)
No (Circle Reason) Federal Extension / Retired / No Income / Other (explain)

OFFICE USE ONLY

1. W-2 QUALIFYING WAGES, USUALLY BOX 5 OF FORM W-2 (ATTACH W-2 FORM(S))
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:
A. TOTAL TAX WITHHELD BY EMPLOYER(S) FOR THE CITY OF SPRINGDALE - FROM W-2(S)
B. TOTAL 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 TAX DUE
7. IF LINE 5E IS GREATER THAN LINE 4, MARK THIS BOX FOR A REFUND OR CREDIT WILL BE APPLIED TO THE NEXT YEARS ESTIMATED TAX. REFUND CREDIT

NOTICE: NO TAXES OR REFUNDS OF LESS THAN \$10 SHALL BE COLLECTED OR REFUNDED.

DECLARATION OF 2019 ESTIMATED INCOME TAX (REQUIRED IF ESTIMATED TAXES ARE \$200 OR MORE)

FAILURE TO PAY 90% OF YOUR 2019 ESTIMATED TAX BY JANUARY 15, 2020 MAY RESULT IN PENALTY AND INTEREST CHARGES

8. ESTIMATED 2019 INCOME SUBJECT TO TAX MULTIPLY BY 1.5% = ESTIMATED TAX
9. ESTIMATED 2019 CREDIT FOR TAX PAID TO A CITY AND/OR WITHHELD BY EMPLOYER(S) (not to exceed line 8)
10. ESTIMATED 2019 TAX DUE BY JANUARY 15, 2020 (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)
12. TOTAL TAX DUE (LINE 6 PLUS LINE 11) - MAKE CHECKS PAYABLE TO THE SPRINGDALE TAX COMMISSION

OFFICE RETURN FILED MONTHS LATE INTEREST DUE PENALTY DUE
USE 90% TAX PAID MONTHS LATE INTEREST DUE PENALTY DUE
ONLY 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 THE PREPARER HAS 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

DISC ONE / 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, W-2G, OR APPROPRIATE DOCUMENTATION OF THIS AMOUNT, DO NOT INCLUDE INTEREST, DIVIDENDS, ANNUITIES, REFUNDS OR OTHER NON-TAXABLE INCOME.) \_\_\_\_\_
- 14. NET PROFIT (LOSS) FROM BUSINESS (ATTACH COPIES OF FEDERAL SCHEDULE C AND ALL OTHER CITY RETURNS FILED). \_\_\_\_\_
- 15. SUPPLEMENTAL INCOME (LOSS) (ATTACH COPIES OF FEDERAL SCHEDULE E AND F, AND ALL OTHER CITY RETURNS FILED). \_\_\_\_\_
- 16. TOTAL NET PROFIT (LOSS) FROM BUSINESS ACTIVITIES (LINE 14 PLUS LINE 15)..... \_\_\_\_\_  
(NOTE - CURRENT YEAR LOSSES MAY BE CARRIED FORWARD FOR 5 YEARS)
- 17. BUSINESS LOSS AVAILABLE FROM PREVIOUS SPRINGDALE TAX RETURNS:
  - A. PRIOR YEAR LOSSES CARRIED FORWARD AND USED IN CURRENT YEAR:
    - 2015 LOSS AVAILABLE \_\_\_\_\_, 2015 LOSS BEING USED ..... ( \_\_\_\_\_ )
    - 2016 LOSS AVAILABLE \_\_\_\_\_, 2016 LOSS BEING USED ..... ( \_\_\_\_\_ )
  - B. AMOUNT OF 2017 LOSS BEING USED CANNOT EXCEED 50% OF THE TOTAL 2017 LOSS:
    - 2017 LOSS \_\_\_\_\_, 2017 LOSS BEING USED ..... ( \_\_\_\_\_ )
  - C. TOTAL PRIOR YEAR LOSSES BEING USED..... ( \_\_\_\_\_ )
- 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 WITHHELD OR NO LOCAL TAX WITHHELD, LIMITED TO THE AMOUNT ALLOWED ON THE FEDERAL RETURN (ATTACH 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 divided by Total Duration of Job multiplied by the Total Duration of Job as a Non-Resident
ABC COMPANY	\$20,000.00	3/15/2016	2/1/2016	8/31/2016	7 months	1.5 months	\$20,000 / 7 x 1.5 months = \$4,285.71
<b>TOTAL DEDUCTION - Enter on Line 20B Above</b>							

**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	-	\$1,050	\$750	\$750
BLUE ASH (example)	-	\$20,000	\$250	\$300	\$250

\* COLUMN 2 CANNOT EXCEED LINE 1 OF THE RETURN.  
\*\* COLUMN 3 CANNOT EXCEED LINE 19 ABOVE.

**TOTAL CREDIT - Enter on line 5C, Page 1**

**CITY OF SPRINGDALE**  
**2018 FORM IR - GENERAL INSTRUCTIONS**  
**RESIDENT INCOME TAX RETURN AND DECLARATION**  
(Filing required, even if no tax is due)

Enclosed is the 2018 Springdale Resident Tax Return (Form IR). The due date for filing the 2018 tax return and 2019 declaration of estimated tax is April 15, 2019.

**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 by the due date.

**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, 2019. To avoid penalties and interest, your 2018 tax return must be postmarked or hand delivered by the due date.

**EXTENSIONS**

If you have been granted a Federal extension you will receive an automatic six month extension for filing your Springdale return (please submit a copy of the Federal extension when you file your Springdale return). If you have not been granted a Federal extension, a written request for a Springdale tax return extension should be submitted on or before the due date. Upon receipt, the Tax Commissioner may extend the filing requirement for a period not to exceed six months. Other than a Federal extension, no extension will be considered if it is received after the due date. Note: No extension will be granted for filing the "Declaration of Estimated Income Tax" or for payment of tax due.

**DOCUMENTATION REQUIRED**

All income, credits and deductions must be substantiated by copies of your W-2(s), W-2C(s), W-2G(s), 1099 MISC., Federal 1040 Pages 1 and 2, Federal Schedule 1, and other applicable 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 / applicable 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 for the City of Springdale.

**TAX RATE OF 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 five years or until exhausted, whichever occurs first.

**2019 SPRINGDALE DECLARATION OF ESTIMATED TAX**

**WHO MUST FILE** - All Springdale residents are required to complete the declaration if the amount owed as estimated taxes is \$200 or more for the 2019 tax year.

**WHEN TO FILE** - The Declaration and the first quarterly payment is due by April 15, 2019. If you have been granted an extension for filing your 2018 Springdale Tax Return, you must still file the Declaration by April 15, 2019.

**ESTIMATING YOUR 2019 TAX LIABILITY** - Payment of estimated income tax which is less than 90% 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 15, 2020 is equal to 100% of the taxpayer's tax for the preceding year, provided that the taxpayer filed a return with the City for the preceding year which reflected a 12 month period. Any amendment to the original declaration may be made on any quarterly statement. Failure to adjust the estimate may result in penalties and interest charges.

**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; 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; prizes; gambling winnings (losses are not deductible).

**NON-TAXABLE** - Military pay (including reserve pay); alimony; capital gains; interest; dividend; social security benefits; workers' compensation; state unemployment benefits; insurance benefits; third party disability pay; 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.

**CITY OF SPRINGDALE  
2018 DETAILED INSTRUCTIONS  
FORM IR - RESIDENT TAX RETURN**

**PAGE 1**

**FEDERAL 1040** - Indicate whether you filed a Federal 1040. Attach copies of page 1 and 2, Federal Schedule 1, C, E, F, 1099 Misc., W-2G, and Form 4797. This confidential information is required and is for internal use only. Please inform the Springdale Tax Office if you have been granted a Federal extension and submit a copy of the Federal extension at the time you file your Springdale tax return.

- Line 1      **W-2 QUALIFYING WAGES** - Enter total qualifying wages (box 5) from all W-2 forms. 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 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** - Only enter the tax withheld by your employer for the City of Springdale. The W-2 form must identify the City of Springdale or credit will be disallowed.
- 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 2018 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 90% of Line 4 in order to avoid penalty and interest charges.
- 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 2019 tax liability, indicate the amount.

**Declaration of 2019 Estimated Income Tax**

- Line 8      **ESTIMATED 2019 INCOME AND TAX** - Multiply your estimated 2019 income by the City of Springdale tax rate of 1.5% and enter the result on this line.
- Line 9      **ESTIMATED 2019 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 cannot exceed the estimated tax on line 8.
- Line 10     **TOTAL ESTIMATED 2019 TAX DUE** - Subtract Line 9 from Line 8 and enter the difference on this line. This is your 2019 estimated tax due. Quarterly payments are due April 15, 2019 (with the declaration), June 15, 2019, September 15, 2019, and January 15, 2020. You will receive quarterly statements regarding your estimated tax balance. Note: 90% of your tax liability is required to be paid by January 15, 2020 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 line 1 of the Springdale Tax Return. 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.
- 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 or Federal Schedule F. You must attach a copy of your Federal Schedule E, Federal Schedule F and all other city returns filed, including addresses for rental properties, and partnerships. Do not include S-Corp income as taxable income, but do include a copy of Federal Schedule E.
- Line 17     **BUSINESS LOSS TOTAL FROM PREVIOUS SPRINGDALE TAX RETURNS** - Record the total available losses carried from the 2015 and 2016 Springdale tax returns and enter the losses being used for 2015 and 2016. Record the loss carried from the 2017 Springdale tax return and enter up to 50% of the 2017 loss being used. This 50% limitation is based on changes as mandated per State House Bill 5. Current year losses may be carried forward for 5 years.
- 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 to another municipality. You must attach 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 Form 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 Form 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.

## **BEFORE MAILING THE 2018 SPRINGDALE TAX RETURN**

- 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.
- Attach to your Springdale tax return the required copies of all Form W-2(s), W-2C(s), W-2G(s), 1099 MISC, Federal 1040 pages 1 and 2, Federal Schedule 1, and other applicable Federal schedules and local tax returns. Federal information is required and is for internal use only.
- Include your check or money order, made payable to the Springdale Tax Commission, for the total tax due or complete and sign the credit card information on the face of the tax return.
- If an overpayment is claimed, complete Line 7 and designate whether you wish to have a refund or a credit carry forward for your 2019 tax liability. If no designation is made, all overpayments will be carried forward as a credit to your estimated tax liability.

### **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 13, 2019. Contact the Springdale Tax Commission at (513) 346-5715 or visit our web site at [www.springdale.org](http://www.springdale.org)