

CITY OF SPRINGDALE
2018 NON-RESIDENT EMPLOYEE
INCOME TAX RETURN

DUE ON OR BEFORE
APRIL 15, 2019

FILE WITH
SPRINGDALE TAX COMMISSION
11700 SPRINGFIELD PIKE
SPRINGDALE, OHIO 45246
PHONE (513) 346-5715
FAX (513) 346-5756
www.springdale.org
ACCOUNT NO.

LATE FILING COULD RESULT IN PENALTY AND INTEREST CHARGES

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

YES NO
DID YOU HAVE W-2 INCOME?
WERE YOU A PART YEAR SPRINGDALE EMPLOYEE?
DID YOU TRAVEL AS A PART OF YOUR EMPLOYMENT?

LOCAL PHONE NUMBERS:
Home:
Cell:

NON-RESIDENT TAXPAYER NAME AND ADDRESS
SOCIAL SECURITY NO.
OFFICE USE ONLY

Table with 3 columns: Description, Amount, Office Use Only. Rows include: 1. FORM W-2 QUALIFYING WAGES, 2. OTHER INCOME OR DEDUCTIONS, 3. TAXABLE INCOME, 4. SPRINGDALE TAX, 5. TAX PAYMENTS AND CREDITS, 6. IF LINE 4 IS GREATER THAN LINE 5D, 7. IF LINE 5D IS GREATER THAN LINE 4.

NOTICE: NO ADDITIONAL 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.

Table with 3 columns: Description, Amount, Office Use Only. Rows include: 8. ENTER TOTAL ESTIMATED 2019 INCOME SUBJECT TO TAX, 9. 2019 SPRINGDALE TAX WITHHELD BY EMPLOYER(S), 10. TOTAL 2019 ESTIMATED TAX DUE AND PAYABLE BY JANUARY 15, 2020, 11. AMOUNT PAID WITH THIS DECLARATION, 12. TOTAL AMOUNT DUE.

OFFICE USE
RETURN FILED _____ MONTHS LATE INTEREST DUE \$ _____ PENALTY DUE \$ _____
TAX PAID _____ MONTHS LATE INTEREST DUE \$ _____ PENALTY DUE \$ _____
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.

MAY WE DISCUSS THIS RETURN WITH THE PREPARER? Yes No
SIGNATURE OF TAXPAYER OR AGENT (REQUIRED) DATE
SIGNATURE OF PERSON PREPARING IF OTHER THAN TAXPAYER DATE
ADDRESS TELEPHONE NO.

TO PAY BY CREDIT CARD: ENTER NUMBER AND EXPIRATION DATE FULLY AND ACCURATELY. MUST BE SIGNED BY THE CARDHOLDER.
Logos for Discover, Visa, MasterCard.
No. _____
No. _____
No. _____
Exp. Date: _____ / _____
Amount Authorized: \$ _____
Phone Number: (H) _____ (W) _____
Cardholder Signature: _____

COMPUTATION FOR LINE 2 OTHER INCOME OR DEDUCTIONS

13. OTHER TAXABLE INCOME EARNED IN SPRINGDALE BUT NOT REPORTED ON A W-2 (ATTACH APPROPRIATE DOCUMENTATION OF THIS AMOUNT, DO NOT INCLUDE INTEREST, DIVIDENDS, ANNUITIES, REFUNDS OR OTHER NON-TAXABLE INCOME RECEIVED)

14. DEDUCTIONS:

EMPLOYEE EXPENSES: FOR WAGES WITH SPRINGDALE TAX WITHHELD OR NO LOCAL TAX WITHHELD, LIMITED TO THE AMOUNT ALLOWED ON THE FEDERAL RETURN.

(ATTACH PAGE 1 AND 2 OF FEDERAL 1040, FEDERAL SCHEDULE 1, AND FEDERAL FORM 2106) ()

15. TOTAL OTHER INCOME OR DEDUCTIONS (LINE 13 MINUS LINE 14. ENTER THIS TOTAL ON LINE 2, PAGE 1)

16. COMPUTATION OF PRORATED INCOME - BASED ON PART YEAR EMPLOYMENT OR EMPLOYMENT TRAVEL REFUNDS (IF YOUR INCOME WAS EARNED SOLELY IN SPRINGDALE, DO NOT COMPLETE THIS SECTION AND NOTE 100% ON LINE 3A)

A. TOTAL DAYS IN THE YEAR 365

B. NUMBER OF NON-WORK DAYS (Attach a letter from your employer - see #2 and #3 in the table below)

1. SATURDAYS AND SUNDAYS (ONLY)

(EMPLOYEES WORKING A 4/10 WORK WEEK, NOTE DAYS OFF PER ITINERARY)

2. OTHER NON-WORK DAYS

(LEAVE WITHOUT PAY ONLY. DO NOT INCLUDE HOLIDAY, SICK, VACATION OR PAID PERSONAL DAYS)

3. TOTAL NON-WORK DAYS

C. TOTAL DAYS WORKED IN THE YEAR (LINE A LESS LINE B3)

D. TOTAL PAID DAYS WORKED OUTSIDE OF SPRINGDALE

(ATTACH ITINERARY NOTING DAYS AND CITIES WORKED OUTSIDE OF SPRINGDALE. DO NOT INCLUDE HOLIDAY, SICK, VACATION OR PAID PERSONAL DAYS) ()

E. TOTAL DAYS WORKED IN SPRINGDALE

F. PERCENTAGE OF INCOME TAXABLE TO SPRINGDALE

(LINE E _____ DIVIDED BY LINE C _____ = %) %

(MULTIPLY THE % ON LINE F BY YOUR SPRINGDALE INCOME. THIS FIGURE AND THE PERCENTAGE NEEDS TO BE ENTERED ON LINE 3A OF THE SPRINGDALE NRE TAX FORM)

NOTE: THE FOLLOWING ATTACHMENTS SHOULD BE INCLUDED WITH YOUR RETURN. IF NOT, THE RETURN MAY NOT BE CONSIDERED A LEGAL AND TIMELY FILED RETURN. IF FILING FOR A REFUND AND THE PROPER ATTACHMENTS ARE NOT INCLUDED WITH THE RETURN, THE REQUEST FOR A REFUND COULD BE DENIED AND RETURNED TO THE TAXPAYER TO RESUBMIT.

1. COPIES OF YOUR FEDERAL W-2(S), W-2C (S), ANY APPROPRIATE SCHEDULES/FORMS, AND ITINERARY (TRAVEL REFUNDS ONLY). THE ITINERARY SHOULD BE APPROVED BY YOUR IMMEDIATE SUPERVISOR AND NOTE THE DATES AND CITIES WORKED WHEN OUT OF THE CITY OF SPRINGDALE. DO NOT INCLUDE HOLIDAY, SICK, VACATION OR PAID PERSONAL DAYS.

2. A LETTER FROM YOUR IMMEDIATE SUPERVISOR ON COMPANY LETTERHEAD VERIFYING THAT THE ABOVE COMPUTATIONS ARE CORRECT AND EXPENSE VOUCHERS AND/OR REPORTS ARE AVAILABLE FOR VERIFICATION. YOUR IMMEDIATE SUPERVISOR'S NAME, TITLE AND PHONE NUMBER SHOULD BE INCLUDED ON THE LETTER.

3. IMMEDIATE SUPERVISOR MUST VERIFY BY LISTING IN THE LETTER THE ACTUAL DATES TAKEN FOR HOLIDAYS, VACATION, SICK LEAVE, PAID PERSONAL DAYS AND FOR NON-WORK DAYS TAKEN AS LEAVE WITHOUT PAY.

NOTICE: A municipality does not necessarily tax all items of income, nor does it necessarily allow certain items as deductions in the same manner as the State and Federal government.

NOTICE: Failure to file a required return and/or to pay taxes due by the due date may result in penalty and interest.

NOTICE: All refunds issued will be reported to Federal and State taxing authorities on form 1099G as required by law.

**CITY OF SPRINGDALE
2018 NON-RESIDENT EMPLOYEE
INCOME TAX RETURN AND DECLARATION**

The due date for filing your 2018 tax return and declaration of 2019 estimated tax is April 15, 2019.

GENERAL INSTRUCTIONS

WHO MUST FILE - NON-RESIDENT EMPLOYEES working in Springdale who DID NOT have Springdale tax withheld or who were under withheld by their employer, are required to file a return and submit payment of tax.

WHEN TO FILE - File no later than April 15, 2019. To avoid penalties and interest your tax return and payment must be postmarked or hand delivered no later than the due date.

DOCUMENTATION REQUIRED - All income, credits and deductions are to be substantiated by copies of your W-2's, W-2C's, appropriate federal forms and schedules. Itineraries and employer verification letters are also required for travel refunds.

ALLOWABLE CREDITS

CREDITS - Non-Resident employees are allowed credit for taxes paid/withheld to Springdale for income earned in the city. The amount of the credit depends upon the amount of tax actually paid to Springdale. If your employer over withheld and paid the tax, the Non-Resident employee is entitled to file for a refund from the city for the overpayment amount.

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 can not be given and your request for a refund could be denied.

2019 SPRINGDALE DECLARATION OF ESTIMATED TAX

WHO MUST FILE - All Springdale Non-Resident employees are required to complete the declaration if the amount owed as estimated taxes is \$200 or more.

WHEN TO FILE - The Declaration and the first quarterly payment is due by the due date of your return.

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 estimated tax when the amount paid by January 15, 2020 is equal to one hundred percent (100%) of the tax for the preceding year, provided the prior return reflected a 12 month period.

AMENDING THE ORIGINAL DECLARATION - An amendment to the original declaration may be made on any quarterly statement. Failure to adjust this estimate when required, may result in penalties and interest.

TAXABLE AND NON-TAXABLE INCOME

TAXABLE INCOME - Qualifying wages, salaries, commissions and other compensation paid by an employer or employers before deductions: sick pay; vacation pay; income from wage continuations 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; 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.

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. Please contact the Springdale Tax Commission at (513)346-5715 or visit our web site at www.springdale.org.

**CITY OF SPRINGDALE
DETAILED INSTRUCTIONS
2018 FORM NRE - NON RESIDENT EMPLOYEE**

INSTRUCTIONS - FORM NRE

- Line 1 **W-2 WAGES** - Enter the total of all qualifying wages (box 5) from all W-2 forms with wages earned in the City of Springdale. Most benefits listed on a W-2 are taxed by the City of Springdale (refer to the General Instructions for a complete listing of taxable income); therefore, income taxable by the City of Springdale may differ from that taxed by the Federal and State.
- Line 2 **OTHER INCOME OR DEDUCTIONS** - Complete Lines 13 through 15 of Page 2 and enter the total on line 2.
- Line 3 **TAXABLE INCOME** - Line 1 plus/minus line 2.
- Line 3A **AMOUNT OF INCOME ATTRIBUTED TO SPRINGDALE** - Complete lines 16A through 16F. Enter the income and percentage on line 3A.
- Line 5A **TAXES 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 or W-2C form must identify the local taxing city or credit will be disallowed. If the local taxing city is blank, or states "various" or "all cities", you are required to provide an employer(s) breakdown, itemized by city/county. If not attached to this return, credit may be denied.
- Line 5B **ESTIMATED TAXES PAID TO THE CITY OF SPRINGDALE** - Enter the total amount of estimated tax you paid directly to the City of Springdale.
- Line 5C **PRIOR YEAR OVERPAYMENT AMOUNT** - Enter the amount from your prior year return which you requested as a credit to the 2018 tax year.
- Line 5D **TOTAL TAX PAYMENTS AND CREDITS** - Enter the sum of line 5A through Line 5C. Notice: This line must be at least 90% of line 4 in order to avoid penalty and interest charges (90% of your total liability was required to be paid by January 15, 2019).
- Line 6 **TAX DUE** - If line 4 is greater than line 5D, enter the difference on this line. This is the amount of tax due.
- Line 7 **OVERPAYMENT/REFUND** - If line 5D is greater than Line 4, you have overpaid. This amount may be refunded by marking the refund box and indicating the amount of the refund. If you want the overpayment as a credit towards your estimated tax liability, indicate the amount of credit.
- Line 8 **ESTIMATED 2019 INCOME AND TAX** - Multiply your estimated 2019 income by the Springdale tax rate of 1.5% and enter the sum on this line.
- Line 9 **2019 SPRINGDALE TAX WITHHELD BY EMPLOYER(S)** - Enter the amount of Springdale tax you expect to be withheld by your employer to the City of Springdale for the 2019 tax year.
- Line 10 **TOTAL 2019 ESTIMATED TAX DUE** - Subtract line 9 from line 8 and enter the difference on this line. This is your estimated tax due and payable by January 15, 2020.
- Line 11 **AMOUNT PAID WITH THIS DECLARATION** - Enter the amount of 2019 tax which you are paying.
- Line 13 **OTHER TAXABLE INCOME** - Enter any taxable income earned in the City of Springdale which has not been reported upon a W-2. See General Instructions for a complete listing of taxable income.
- Line 14 **DEDUCTIONS** - Enter the amount of employee business expenses related to Springdale income. You must attach a copy of Form 2106 (limited to the amount allowed on the Federal return). Notice: Contributions made to an Individual Retirement Account (IRA), Simplified Employee Pension (SEP), KEOGH 9H.R.10 Retirement Plan, or deferred income are not allowed deductions on a city return. City tax is due in the year of the contribution, but the benefit, when received, is not locally taxed.
- Line 15 **TOTAL OTHER INCOME OR DEDUCTIONS** - Line 13 minus line 14. Enter this total on line 2.
- Line 16 **COMPUTATION OF PRORATED INCOME** - Part-year employees and those who travel outside of Springdale for employment are not taxed for that part of their income which was earned while working outside of the City. If such income is specific to a particular W-2, please clearly mark the applicable W-2. The actual amount of Springdale income must be verified by a letter from your immediate supervisor and be attached to your return. If your total income was earned inside and outside of Springdale, you must complete line 16B through 16F. If your income was earned solely in Springdale, note 100% and your full income on line 3A.
- Line 16B **NUMBER OF NON-WORK DAYS** - Enter total Saturdays and Sundays not worked and any non-work days for leave without pay. **DO NOT INCLUDE** holiday, sick, vacation or paid personal days. Add lines 16 B1 and 16 B2, enter the sum on line 16 B3. Include a letter from your immediate supervisor verifying the calculations are correct.
- Line 16C **TOTAL DAYS WORKED IN THE YEAR** - Line 16 A less line 16 B3.
- Line 16D **TOTAL PAID DAYS WORKED OUTSIDE OF SPRINGDALE** - Total days worked outside of the city as noted on your itinerary. **DO NOT INCLUDE** holiday, sick, vacation, paid personal days or leave without pay days.
- Line 16E **TOTAL DAYS WORKED IN SPRINGDALE** - Line 16 C minus Line 16 D.
- Line 16F **PERCENTAGE OF INCOME TAXABLE TO SPRINGDALE** - Line 16 E divided by line 16 C equals the percentage in Springdale. Multiply the percentage by your total Springdale income and enter on line 3A.

PLEASE REMEMBER TO SIGN YOUR RETURN

All refunds over \$10.00 will be reported by our office to the proper Federal and State tax authorities via form 1099G.