

****REMEMBER TO ATTACH THE FEDERAL RETURN****

2020 SPRINGBORO INDIVIDUAL INCOME TAX RETURN 2020

320 W. Central Ave., Springboro, OH 45066 – Due on or before APRIL 30, 2021

Single

Married Filing Joint

Married Filing Separate

AMENDED RETURN

Apply your mailing label or enter your contact information below.

TAXPAYER SSN _____

SPOUSE SSN _____

HOME PHONE NUMBER _____

IF YOU MOVED DURING THE YEAR, COMPLETE THIS SECTION:

DATE MOVED IN _____ OUT _____

FORMER ADDRESS _____

A

I AM NOT REQUIRED TO COMPLETE SECTION B OF THIS RETURN BECAUSE:

ACTIVE DUTY MILITARY

OTHER; PLEASE EXPLAIN _____

NO EMPLOYMENT OR OTHER TAXABLE INCOME

MOVED FROM SPRINGBORO PRIOR TO 1-1-20

ONLY INCOME IS FROM A NON-TAXABLE SOURCE (LIST SOURCE) _____

B

1. Total from Worksheet A, column 2.....Number of W-2's attached _____ 1. _____

2. Total from Worksheet B, (Attach all W-2G's, Federal Schedule 1 and any other related Federal forms).....2. _____

3. Total from Worksheet C, (Attach Federal Schedule C, E, F or Forms 4797 and 4835 as appropriate)..... 3. _____

4. Total Income (Add lines 1 and 2 and 3).....4. _____

5. Tax Liability – Multiply line 4 by 1.5% (0.015)5. _____

6. A. Springboro Tax Withheld (see worksheet A, column 4)A. _____

B. Credit For Other City Tax Withheld (Add total from Worksheet A, column 7 and Worksheet B, line 4)B. _____

C. Estimated Tax PaymentsC. _____

D. Prior Year Credit Carried Forward.....D. _____

6E. Total of Credits. Add Lines 6A, 6B, 6C and 6D.....6E. _____

7. If line 5 is greater than line 6E, enter your balance due here (if less than \$10.00 enter 0)7. _____

8. If line 6E is greater than line 5, enter your overpayment here (if less than \$10.00, enter 0)8. _____

Amount to be: 8A. REFUNDED: _____ or 8B. CREDITED TO NEXT YEAR: _____

DECLARATION OF ESTIMATED TAX DUE **RECOMMENDED IF LIABILITY IS \$500.00 OR MORE**

9. Total Estimated Tax Due (Total Income from line 4 multiplied by 1.5%).....9. _____

10. Less: Credits (add lines 6A, 6B and 8B)10. _____

11. Net Taxes Owed (subtract line 10 from line 9)11. _____

12. Amount Paid With This Declaration (1/4 of line 11)12. _____

13. **TOTAL DUE** – Enter the amount on line 7 if you are not making an estimated payment on your 2021 tax liability; if you are paying your first quarter 2021 estimate with this return add lines 7 and 12 and enter the total here..... 13. _____

C

The undersigned declares that this return (and accompanying W-2's, schedules and statements) is a true, correct and complete return for the taxable period stated and that the figures used herein are the same as used for Federal Income tax purposes. If this return was prepared by a tax practitioner, may we contact your practitioner directly with questions regarding the preparation of this return
Yes No

Your Signature

Date

[Check here if payment was made online](#)

Spouse's Signature

Date

Signature and phone number of preparer (if other than taxpayer)

Date

WORKSHEET A: W-2 INCOME

Complete the table below, separately listing each W-2 you received.; attach each W-2 to your return|

Column 1 Physical work location	Column 2 Taxable Wages (Box 5)	Column 3 Locally Taxed Wages (Box 18)	Column 4 Springboro Withholding (Box 19)	Column 5 Other City Tax Withheld (Box 19)	Column 6 1.0% of column 3	Column 7 Lesser of column 5 or 6
Totals						

WORKSHEET B: OTHER INCOME

1. Gambling Winnings – Attach copy(s) of any W-2G(s) and Federal Schedule 1	
2. Other Income - Commissions, Tips, Director’s Fees, Other Miscellaneous Income—Attach Federal Schedule 1	
3. Total Other Income	Enter on page 1, line 2
4. If tax from another city was withheld from your gambling winnings, multiply line 1 above by 1% (0.01). Compare this amount with the amount of tax withheld from your winnings (as reported on your W-2G) and enter the lower of the two amounts here.	

WORKSHEET C: SCHEDULE INCOME (Schedule C, C-EZ, E, F, K-1, Form 4135)

(If any of this income has been taxed by another city, attach copies of the return you filed with that city. For help calculating your credit for taxes paid to other cities, contact our office at 937-748-9701.)

1. Net Income/(Loss) from Self-Employment – Attach Schedule C or C-EZ	
2. Profit/(Loss) from Rents/Royalties – Attach Federal Schedule E or Form 4135	
3. Profit/(Loss) from Partnerships, Estates and Trusts – Attach Federal Schedule E and K-1(s)	
4. Profit/(Loss) from Farming – Attach Federal Schedule F	
5. Profit/(Loss) from Sale of Business Property (ordinary gains/losses only) -- Attach Federal Form 4797	
6. Other Income/Loss -- List separately and provide supporting documentation	
7. Subtotal (add lines 1B through 6)	
8. Enter 50% of the carryover loss (if any) from each of the following years; total the losses and enter the result at right. 2017 () + 2018 () + 2019 () =	
9. Total Business Income (Line 7 minus Line 8) Enter on page 1, line 3C. If less than zero, enter zero	

CITY OF SPRINGBORO FILING INFORMATION/INSTRUCTIONS

This packet contains general information on how to file your Springboro Income Tax Return. If you have additional questions, please contact our office at 937-748-9701 for assistance. Free tax-preparation services are also available by appointment. Schedule online at www.cityofspringboro.com or call our office; appointments are available Monday through Friday from 8:30 AM – 4:00 PM.

WHO MUST FILE – All Springboro residents, age 18 or older, who lived in the City for more than 30 calendar days are required to file an annual income tax return. There is no maximum age or income limitation for reporting purposes. Please refer to the listing below to determine which types of income are taxable to the City.

All non-residents of Springboro who have taxable income (or loss) earned within the City must file a return--unless the income was from wages upon which Springboro tax was fully withheld.

PART YEAR RESIDENT – If you are a part-year resident, you will be taxed on the income you earned while you lived in Springboro. If you were employed the entire tax year at particular job, you can calculate your taxable income from that job by prorating your wage income based on the number of days you were a Springboro resident. To do this, divide your W-2 Box 5 taxable wages by 365 and then multiply by the number of days you resided in Springboro. (Note: Your credit for taxes withheld by another city must be prorated the same way.) If your earnings situation is more complicated, we recommend you contact our office for help in determining your taxable income.

EXTENSIONS – If you requested an extension of time to file your Federal return with the IRS, you will automatically receive a 6-month extension of time to file your Springboro return; please include a copy of the Federal extension form when you eventually file. If you have not requested a Federal extension, you may still receive a Springboro extension; download an extension form from our website and submit your request no later than April 30, 2021. [Note: If you file for an extension, you will still be expected to pay your anticipated balance due by the filing deadline.]

DECLARATIONS – We recommend that taxpayers make quarterly estimated tax payments for the current year if their anticipated balance due will be \$500 or more. Follow the instructions at the bottom of the tax return to calculate your quarterly estimated payment. [Note: Most taxpayers choose to make their first quarter estimated payment for the current tax year at the same time they file their prior-year return and pay their balance due. Vouchers for remitting 2nd, 3rd and 4th quarter payments can be downloaded from our website.]

ATTACHMENTS – Each return must include your forms W-2 and a copy of the first page of your Federal Form 1040. IN ADDITION, if you filed any of the following Schedules/Forms with your Federal return, we will need a copy of them as well: Schedule 1, Schedule C, Schedule E, Form 4797, Schedule F, Form 4835.

AMENDED RETURNS – If you amend your Federal return and your taxable City income increases as a result of the changes, you must also file an amended return with the City. The amended return is due within ninety (90) days of the date you filed your Federal amendment. An amended return is also required if you received a credit on your Springboro tax return for taxes paid to another city and subsequently receive a refund of some/all of those taxes.

PAYMENT METHOD – You may pay by cash (in person), check, money order or credit card. Follow the link from our homepage at the City website to make a payment online; there is no fee for this service.

TAXABLE INCOME (Note: This list is not all-inclusive; call the tax department if you have questions about other income sources)

1. Wages, salaries and other compensation
2. Bonuses, stipends and tip income
3. Commissions, fees, and other earned income
4. Employer-provided supplemental unemployment benefits (sub pay)
5. Stock options (when exercised)
6. Severance pay
7. Sick pay (excluding third-party sick pay)
8. Vacation pay
9. Employee contributions to retirement plans and tax-deferred annuity plans (including Sec 401k, 403b, 457b, etc.)
10. Self-employment income (Schedule C)
11. Net farm income (Schedule F)
12. Income from partnerships, estates and trusts (Schedule E, Part II and III)
13. Net rental income (Schedule E or Form 4835)
14. Lottery/gambling winnings
15. Oil and gas rights income
16. Royalties from a tangible income source
17. Ordinary gains reported on Federal Form 4797
18. Employer-paid premiums for group term-life insurance over \$50,000
19. Compensation paid in goods and services or property usage (taxed at fair market value)
20. Prizes and gifts if connected with employment
21. Strike pay
22. Profit sharing
23. Uniform, automobile and travel allowances
24. Reimbursements in excess of deductible expenses
25. Employer provided educational assistance—to the same extent as taxable for Federal income tax purposes
26. Fellowships, grants and stipends paid to a graduate or undergraduate are taxable in the full amount, except for amounts allocated for tuition, books and laboratory fees
27. Any amount attributable to a non-qualified deferred compensation plan included in qualified wages

NON-TAXABLE INCOME (Note: This list is not all-inclusive; call the tax department if you have questions about other income sources)

1. Interest or dividend income
2. Capital gains
3. Income from qualified pension plans
4. Income from retirement plans, annuities and IRAs
5. Welfare benefits and Social Security
6. State unemployment benefits
7. Worker's compensation
8. Proceeds from life insurance
9. Alimony and child support
10. Active-duty military pay (including active-duty National Guard pay)
11. Third-party sick pay
12. Non-military pay earned by active-duty military service members or their spouses if their home of record is not Springboro, Ohio
13. Contributions to Section 125 cafeteria benefit plans
14. Income from poll-working activities on election day (under \$1,000)
15. Prizes or gifts not connected with employment
16. Patent and copyright income
17. Royalties derived from intangible income
18. Compensatory insurance proceeds derived from property damage or personal injury settlement
19. Housing allowances for clergy, to the extent that the allowance is used to provide a home

Instructions for Completing Your Return

Section A: If your only source of income is from a non-taxable source (see page 1) complete Sections A and C only. If you have taxable income or compensation, you must complete Section B.

Section B: Calculating Tax Balance Due/Overpayment

- Line 1** Complete Worksheet A on page 2 of the tax form if you have wage income to report. Then enter the total from worksheet A, column 2, on line 1. **Attach all W-2 forms to your return and indicate how many W-2's you've included.**
- Line 2** Complete Worksheet B on page 2 of the form if you have gambling winnings or other miscellaneous income to report. Then enter the total from line 3 of the worksheet on line 2 of your return. If you had gambling winnings, **be sure to attach any W-2G form that you received.**
- Line 3** Complete Worksheet C and enter the total from line 9 of the worksheet on line 3 of your return. **Be sure to attach any of the following schedules/forms that were included with your Federal return: Schedule 1, Schedule C, Schedule E, Form 4797, Schedule F, Form 4835.**
- Line 4** Add lines 1, 2 and 3B. This is the amount of income subject to Springboro tax.
- Line 5** Multiply the amount of income on line 4 by 1.5% (.015).
- Line 6**
6A Enter total Springboro tax withheld from column 4 of Worksheet A.
6B Enter total credit for the tax you paid to other cities from column 7 of Worksheet A; if you calculated a credit for taxes paid to another city on gambling winnings on Worksheet B, line 4, add that amount to your total credits on line 6B.
6C Enter the total of the estimated tax payments that you made for tax year 2020.
6D Enter the amount of any overpayment from tax year 2019 that was credited to 2020.
- Line 6E** Add 6A, 6B, 6C and 6D. This is the total of your tax credits.
- Line 7** Subtract line 6E from line 5. If line 5 is greater than line 6E, you have a balance due.
- Line 8** If line 6E is greater than line 5, you have an overpayment of tax. Indicate whether you prefer to receive a refund or would like a credit applied to next year's tax. Allow 30 days for a refund to be issued.

Section B: Declaration of Estimated Tax

Lines 9-12 If you anticipate owing more than \$500 in tax when you file your 2021 tax return, we recommend that you make quarterly estimated payments. Follow the instructions on lines 9-11 to estimate your tax liability for 2021, based on your 2020 income and credits. (Note: If you expect your income or credits to be significantly different than what you reported on your 2020 return, go ahead and make any necessary adjustments to your line 9 and 10 entries to more accurately reflect your anticipated 2021 income and credits.) Once you determine your estimated balance due on line 11, divide that number by 4 to determine your quarterly estimated payments for 2021 and enter the amount on line 12.

Section B: Total Due

Line 13 If you are not making an estimated 2021 payment with your 2020 tax return, enter the amount from line 7. If you wish to make your first quarter 2021 estimated payment at the same time you pay your 2020 balance due, add the amounts from line 7 and 12 to determine the total payment to make with your return.

Section C: Signature

Be sure to sign and date your return. If someone else has prepared your return, please let us know if we have permission to contact him/her with any questions by marking "yes" or "no" where indicated.