

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

2019 SPRINGBORO INDIVIDUAL INCOME TAX RETURN 2019

320 W. Central Ave., Springboro, OH 45066 – Due on or before APRIL 30, 2020

Single

Married filing Joint

Married Filing Separate

AMENDED RETURN

IF NAME OR ADDRESS IS INCORRECT, MAKE NECESSARY CHANGES
(LIST BOTH NAMES AND SOCIAL SECURITY NUMBERS IF FILING A JOINT RETURN)

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 (ATTACH W-2) _____ TAXPAYER DECEASED, LIST DATE OF DEATH _____

_____ NO EMPLOYMENT (attach statement) _____ MOVED FROM SPRINGBORO PRIOR TO 1-1-19 (attach documentation)

_____ ONLY INCOME IS FROM A NON-TAXABLE SOURCE – LIST SOURCE:
(INTEREST, DIVIDENDS, STOCKS, BONDS, CAPITAL GAINS, UNEMPLOYMENT, RETIREMENT INCOME, ETC IS NOT TAXABLE)

B

1. Total from Worksheet A, column 2.....Number of W-2's attached1. _____
 2. Total from Worksheet B, (Attach all W-2G's and federal forms).....2. _____
 3. Total from Worksheet C, (Attach Federal Schedules)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 3)A. _____
 - B. Credit For Other City Tax Withheld (MAX. CREDIT 1.0% - See worksheet A, column 6)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 MANDATORY IF LIABILITY IS \$500.00 OR MORE

9. Total Estimated Tax Due (gross taxable income multiplied by 1.5%).....9. _____
10. Less: Credits (add lines 8b, 6a and 6b)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 – ADD BOXES 7 AND 12 TO ARRIVE AT TOTAL DUE THIS RETURN.....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

Spouse's Signature

Date

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

Date

Check here if payment was made online _____

WORKSHEET A: W-2 INCOME (ATTACH ALL W-2 forms(s))

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6
Physical work location	Qualifying Wages (Typically box 5)	Springboro Withholding	Other City Tax Withheld	1.0% of Column 2 (If wages are fully taxed)	Lesser of column 4 or 5
Totals					

WORKSHEET B: OTHER INCOME (Attach all W-2G and federal forms)

1. W-2G – Gambling Winnings – Attach copy(s) of the W-2G**	\$
2. Other Income - Commissions, Tips, Gambling Income, Director’s fees, Miscellaneous, Etc. (Do not interest or dividend income)	\$
3. Total: Enter on page 1, line 2	\$

**If the W-2G has local taxes withheld the other city credit cannot exceed 1%.

WORKSHEET C: SCHEDULE INCOME (Schedule C, C-EZ, E, F, K-1, etc.)

(Attach all federal schedules and if income is taxed by other cities, see page 3 of the instructions for calculating the other city tax paid and attach copies of the other city returns)

1. Net Income/(Loss) from Schedule C or C-EZ	\$
1A. Percentage allocable to Springboro. Residents enter 100% and Non-residents use the % calculated from worksheet D, step 5	%
1B. Springboro Income/(Loss) (Line 1 multiplied by 1A)	\$
2. Schedule E - Profit/(Loss) from rents/royalties – Attach schedule E	\$
3. Schedule E (page 2) - Profit/(Loss) from Partnerships – Attach schedule E and K-1	\$
4. Schedule F Profit/(Loss) from Farming – Attach federal schedule F	\$
5. Form 4797 - Ordinary Income Profit/(Loss) – Attach federal form 4797	\$
6. Other Income - Profit/(Loss) List separately and provide the supporting documentation	\$
7. Total (add lines 1B through 6)	\$
8. Less: Prior year loss carryover 2016 ()	(\$)
9. Subtotal (Line 7 minus line 8)	\$
10. Less: Loss carryover (50% of loss) 2017 () + 2018 () =	(\$)
11. Business Income (Line 9 minus 10) Enter on page 1, line 3B. If less than zero, enter zero	\$

WORKSHEET D: BUSINESS APPORTIONMENT FORMULA

TO BE USED ONLY BY NON-RESIDENT SOLE PROPRIETORSHIPS - The business allocation factor should be applied to adjusted net income loss using all three factors. A factor may be excluded only when the factor does not exist anywhere.

	a. Located Everywhere	b. Located in Springboro	Percentage (b / a)
STEP 1. Average original cost of real and tangible personal property.....	_____	_____	
Gross annual rentals paid multiplied by 8.....	_____	_____	
TOTAL STEP 1.....	_____	_____	%
STEP 2. Wages, salaries, and other compensation paid.....	_____	_____	%
STEP 3. Gross receipts from sales made and services performed.....	_____	_____	%
STEP 4. Total percentages (Add percentages from Steps 1-3).....			%
STEP 5. Average percentage (Divide total percentage by number of percentages used—Enter on Page 2, Line 1A)			%

In this packet you, will find general tax information about the City of Springboro Income Tax Return. We encourage you to bring your income tax information to our office and we will gladly prepare your Springboro Income Tax Return for you. There is no fee for this service. You may also visit our website www.cityofspringboro.com and use our online tax preparation tool.

WHO MUST FILE

All residents of Springboro are required to file an annual income tax return. There is no minimum or maximum age or income limit for reporting and paying on taxable income. Please refer to the listing below to determine whether or not specific types of income/compensation are taxable.

All non-residents of Springboro who have taxable income or loss, earned or derived from the within the city, from which Springboro income tax was not withheld, must file a return.

PART YEAR RESIDENT - All income earned in Springboro is fully taxable and reportable, regardless of residency. All income earned while a resident is reportable. Any proration of other city income results in proration of other city credits. Calculations must be supported by documentation. If you work a full year, you can prorate your income by dividing it by 365 and then multiple that by the number of days you lived in Springboro. *Remember, you must also prorate your credit.* You can also use your check stub to show the amount of income earned before or after moving to Springboro. You must attach a copy of your check stub and W-2(s).

EXTENSIONS - If you have 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. A copy of your federal extension must be attached when filing your Springboro return. If you have not requested a federal extension, you may still receive a Springboro extension by filing your request by April 30. An extension will not be granted for payment of tax due.

DECLARATIONS - Filing and paying quarterly estimated tax payments are required if you owe more than \$500. The quarterly declaration is calculated on the prior year income from the city tax return. You must pay 22.5% of your tax liability by 4/15 (first quarter), 45% of your total tax liability by 6/15 (second quarter), 67.5% of your total tax liability by 9/15 (third quarter), 90% of your total tax liability by 1/15 (fourth quarter) or you may remit 100% of the prior year tax liability. Vouchers for 2nd, 3rd and 4th quarter payments can be found on our website at www.ci.springboro.oh.us and will not be mailed separately. Would you like to receive an email to remind you that your estimated payment is due? If so, please send your email address to taxdept@cityofspringboro.com. This is a reminder of the due date only and will not include any personal or payment information.

ATTACHMENTS - Each return must include your forms W-2 (showing wages and all taxes withheld for any municipality) and a copy of your federal income tax return. Supporting documentation is necessary to verify all amounts of taxable income, expenses, deductions and credits. federal schedules and statements, forms, W-2's, 1099's, etc are required for your return to be complete.

AMENDED RETURNS - An amended return is needed for any year in which an amended Federal Return is filed, or in which your federal tax liability has changed. An amended return must be filed within ninety (90) days of the filing of any amended Federal Return. An amended return is required if you received a refund from another city and did not reduce the credit accordingly.

PAYMENT METHOD - You may pay by cash (in person), check, money order or credit card.

BUSINESS ENTITIES - Business entities that are required to file must use a Business Income Tax Return, obtainable from the income tax department. Business entities include, but are not limited to, corporations, partnerships, S-corporations, limited liability companies, limited liability partnerships, etc.

TAXABLE INCOME

- | | |
|---|--|
| 1. Wages, salaries and other compensation | 16. Lottery winnings |
| 3. Commissions, fees, and other earned income | 18. Compensation paid in goods or services or property usage |
| 2. Bonuses, stipends, and tip income | 17. Employer paid premiums for group term life insurance over \$50,000.00 |
| 4. Sick pay (including third party sick pay) | 19. Income from wage continuation plans (including retirement incentive plans and severance pay) |
| 5. Employer supplemental unemployment benefits (SUB pay) | 20. Income from guaranteed annual wage contracts |
| 6. Strike pay | 21. Prizes and gifts if connected with employment |
| 7. Vacation pay | 22. Director fees |
| 8. Employee contributions to retirement plans and tax deferred annuity plans (including Section 401k, 403b, 457b, etc.) | 23. Income from jury duty |
| 9. Pre-retirement distributions from retirement plans | 24. Executor fees |
| 10. Profit-sharing. | 25. Union Steward fees |
| 11. Contributions made on behalf of employees to tax deferred annuity programs | 26. Income from partnerships, estates or trusts |
| 12. Net rental income, net farm income | 27. Net profits of businesses, professions, sole proprietorships |
| 13. Uniform, automobile, moving and travel allowances | 28. Ordinary gains as reported on Federal form 4797 |
| 14. Employee contributions to cost of fringe benefits | 29. Reimbursements in excess of deductible expenses |
| 15. Stock options | 30. Employer provided educational assistance, taxable to the same extent as for federal taxation |

NON-TAXABLE INCOME

- | | |
|--|---|
| 1. Interest or dividend income | 11. Income from election day poll work (under \$1,000.00) |
| 2. Welfare benefits, social security | 12. Prizes or gifts not connected with employment |
| 3. Income from qualified pension plans (as defined by the IRS) | 13. Patent and copyright income |
| 4. State unemployment benefits | 14. Royalties derived from intangible income |
| 5. Worker's compensation | 15. Annuity distribution |
| 6. Proceeds of life insurance | 16. Housing allowances for clergy to the extent that the allowance is used to provide a home |
| 7. Alimony and child support | 17. Health & welfare benefits distributed by governmental, charitable, religious or educational organizations |
| 8. Active duty military pay (including active duty National Guard) | |
| 9. Capital gains | |
| 10. Compensatory insurance proceeds derived from property damage or personal injury settlement | |

Above lists are not all-inclusive. For more information, contact (937) 748-9701.

Instructions for Completing Your City of Springboro Individual Income Tax Return

Heading Print your name, address and social security number plainly or make needed corrections if already printed. If you have moved, indicate date of move, present address and former address. Please provide your phone number, so that we may contact you regarding any questions concerning this income tax return.

Section A If you have reviewed the taxable/non-taxable income listings and your only source of income is from a non-taxable source, or if any of the exemptions apply and you have no taxable or reportable income, complete Sections A and C only. If you have taxable income or compensation, you must complete Section B.

Section B List each W-2 separately, on the reverse side of the tax form. Attach a separate sheet if necessary. For each W-2, enter the city where work was actually performed, the gross salary or wage, the amount of Springboro tax withheld and credit for other city tax withheld (see instructions for line 6B below). Attach all W-2's, 1099-Misc forms and W-2G's (photocopies are acceptable). Part-year residents should prorate your income and credits based on the time you lived in the city. *If the wages reported in box 18 do not equal the total amount of wages reported on your W-2; then a portion of your income may have been earned in a township or city that does not collect income tax. You must enter the amount of wages earned in the non-taxing district as an additional locality, with zero listed as taxwithheld.*

Line 1 Enter total from worksheet A, column 2, from reverse side of tax form.
Put the number of W-2 forms in the box and **Attach all W-2 forms.**

Line 2 Enter the total from worksheet B, line 3, from reverse side of tax form. **All W-2G(s) and federal forms must be attached.**

Line 3 Enter the total from worksheet C, line 11 or transfer the numbers from worksheet 1 on page 3. **All federal schedules must be attached.**

Line 4 Add lines 1, 2 and 3B. This is the amount of income subject to tax.

Line 5 Multiply the amount of income on line 4 by 1.5% (.015).

Line 6 Credits

6A Enter total Springboro tax withheld from column 2.

6B Enter total credit for the tax you paid to other cities from worksheet A, column 6. If other city taxes are paid on a W-2G or by an entity complete the worksheet (on page 3) and include on this line.

Do not enter the actual amount of tax you paid. Also, if you received a refund from another city, you must reduce the credit accordingly. Do not reduce the income, only the credit.

6C Total estimated tax payments that you paid.

6D Prior year overpayment (Do not include amounts refunded to you).

Line 6E Add 6A, 6B, 6C and 6D. This is your total tax credits.

Line 7 Subtract line 6E from line 5. If line 5 is greater than line 6E, then 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 have a refund or credit applied to next year. Allow 90 days for the refund to be issued.

Line 9 Total estimated tax due (Income x 1.5%).

Line 10 Less credits for tax to be withheld by employers, and prior year credit carried forward.

Line 11 Net tax due (Line 9 minus line 10)

Line 12 First quarter estimated tax due (1/4 of line 11).

Line 13 Total Due – Line 7 plus line 12. **Payment in full is due by April 30th.** Make checks payable to the “**City of Springboro Tax Department**”. To make a credit card payment visit the website at www.cityofspringboro.com to pay your balance online

Residents of the City of Springboro are allowed a credit for taxes due and paid to other cities on the same schedule income taxed by Springboro provided supporting documentation is attached to the return (copies of tax returns filed with other cities). The schedule losses must be allocated to each city based on a percentage of total business income. See worksheet below:

Worksheet 1

	<u>Total</u>	<u>Other City</u>	<u>Other City</u>	<u>Other City</u>	<u>Non-taxing City</u>
A. Business Income (Sch C, E or F)	\$ _____	_____	_____	_____	_____
B. Municipal Contribution %		_____	_____	_____	_____
C. Business Loss (Sch C, E or F)	(_____)	_____	_____	_____	_____
D. Net Profit Income		_____	_____	_____	_____
E. Credit for other city tax	\$ _____	_____	_____	_____	_____

Example:

	<u>Total</u>	<u>(Dayton) Other City</u>	<u>(Centerville) Other City</u>	<u>(Kettering) Other City</u>	<u>Non-taxing City</u>
A. Business Income (Sch C, E or F)	<u>\$40,000</u>	\$25,000	\$10,000	\$2,500	\$2,500
B. Municipal Contribution %		62.50%	25.00%	6.25%	6.25%
C. Business Loss (Sch C, E or F)	<u>(\$10,000)</u>	(6250)	(2500)	(625)	(625)
D. Net Profit Income	\$30,000	<u>\$18,750</u>	<u>\$7,500</u>	<u>\$1,875</u>	<u>\$1,875</u>
E. Credit for other city tax	<u>\$ 301</u>	188	75	19	19