

**CITY OF CHEVIOT**  
INCOME TAX OFFICE  
3814 HARRISON AVENUE  
CHEVIOT, OHIO 45211



PRE-SORTED  
STANDARD  
U.S. POSTAGE  
**PAID**  
CINCINNATI, OH  
PERMIT NO. 4513

RETURN SERVICE REQUESTED

Dear Taxpayer,

Enclosed is your 2012 Cheviot Income Tax Return. The due date for filing your 2012 tax return is **April 15, 2013**, along with a declaration of estimated tax for 2013. Any balance from 2012 plus the first quarterly payment for 2013 are due at that time. Your check or money order should be made payable to **"CITY OF CHEVIOT"**.

Your tax return **must** be accompanied by a copy of your W-2(s) and any supporting federal schedules, e.g., Schedule C for Sole Proprietorship, Schedule E for rental income or loss, Schedule F for farm income.

If for some reason you do not have any taxable income for either 2012 or 2013, please return the form with an explanation. If you do not respond, your account will be considered delinquent. To avoid penalties and interest your 2012 tax return and payment must be **postmarked** or **hand delivered** no later than **April 15, 2013**.

Extension requests for filing must be made in writing by the due date. No verbal extensions will be honored. No extension requests received after the due date will be granted. A federal extension does **not** automatically apply to Cheviot.

Sincerely,

TAX COMMISSIONER

## **IMPORTANT NOTICE:**

**WHEN COMPLETING YOUR  
CHEVIOT TAX RETURN, PLEASE  
USE THE "MEDICARE WAGE" ON  
YOUR W-2 (NOT THE "INCOME" BOX)  
TO REPORT YOUR CHEVIOT EARNINGS.**

**WHEN TAKING A LOCAL TAX CREDIT  
YOU MAY USE ONLY 2% OF THE  
CREDIT PAID TO OTHER CITIES, PER  
W-2.**

• • • TAXABLE INCOME • • •

- A. Gross wages, salaries, commissions, earnings and other compensation to include (but not limited to):
  - 1. Sick and vacation pay
  - 2. Income from wage-continuation plans (includes retirement incentive plans).
  - 3. Stock options — taxed when exercised on amount indicated on W-2 form.
  - 4. Cost of group term life insurance over \$50,000.
  - 5. Severance pay
  - 6. Compensation paid in property or use thereof at fair market value to same extent as taxable under Fed. Internal Revenue Act and so indicated on W-2.
  - 7. Tips
  - 8. Contributions made by or on behalf of employees to tax-deferred annuity plan (401K plans and the like).
  - 9. Stipends — If work required (vow of poverty not recognized).
  - 10. Income from guaranteed annual wage contracts.
  - 11. Third party disability pay — employer paid premiums.
  - 12. Bonuses
  - 13. Car allowance, personal use of employer-provided vehicle — as reported on W-2 form.
  - 14. Cafeteria plans and the like — Value of employer sponsored plans which permit the participant to reduce his taxable income for federal tax purposes.
  - 15. Deferred compensation — Payments made pursuant to deferred compensation arrangements whether paid before or after retirement or severance from employment, and whether paid directly to an employee or to a third party, are subject to withholding when paid.
- B. Net profits from:
  - 1. Corporations (including subchapter "s")
  - 2. Unincorporated business:
    - a. Sole Proprietorship ..... Schedule C
    - b. Rental Properties ..... Schedule E
    - c. Partnerships ..... Schedule E
    - d. Farm Income ..... Schedule F
  - 3. Trusts and Estates (file and pay as entity).
- C. Director's Fees
- D. Income from jury duty.
- E. Supplemental unemployment pay — paid by employer.
- F. Union steward fees.
- G. Strike benefits paid by company.
- H. Ordinary income from Form 4797.
- I. Profit Sharing — if from non-qualified plan.
- J. Moving expense reimbursement — in excess of Federal Form 3903 allowance.
- K. Capital gains on sale of business property (recapture of depreciation only)

• • • NON-TAXABLE INCOME • • •

- A. Military pay including reserve pay
- B. Alimony (Nor deductible as expense)
- C. Capital gains (other than recapture of depreciation)
- D. Interest
- E. Dividends
- F. Social Security benefits
- G. Workers' Compensation
- H. State unemployment benefits
- I. Insurance benefits
- J. Prizes — unless connected with employment
- K. Gambling winnings (losses not deductible)
- L. Income of religious, fraternal, charitable, scientific, literary or educational institutions to extent that such income is derived from tax-exempt real estate, tax-exempt tangible or intangible property or tax-exempt activities.
- M. Welfare payments
- N. Pension income — includes lump sum distributions.
- O. Patent and copyright income.
- P. Royalties — if derived from intangible property.
- Q. Annuities — at time of distribution.
- R. Profit sharing from qualified plans.

**IF RETIRED WITH NO INCOME TAXABLE TO CHEVIOT, CHECK RETIRED BOX ABOVE NAME AND ADDRESS, SIGN, AND RETURN TO TAX OFFICE.**

Form IR File With  
**CHEVIOT**  
 INCOME TAX DIVISION  
 3814 HARRISON AVENUE  
 CHEVIOT, OHIO 45211  
 Tax Office Phone: (513) 661-7854

**INDIVIDUAL**  
**2012 - CHEVIOT EARNINGS TAX RETURN - 2012**  
 DUE ON OR BEFORE APRIL 15, 2013

FAX: (513) 661-0702  
 WEBSITE: www.cheviot.org  
 FEDERAL EXTENSION DOES NOT AUTOMATICALLY APPLY TO CHEVIOT

**FILING REQUIRED EVEN IF NO TAX DUE**

**LATE FILING OF THIS RETURN SUBJECTS YOU TO INTEREST AND A MINIMUM PENALTY OF \$25.00.**

**RETIRED**

TAXPAYER'S NAME, ADDRESS	ACCOUNT NO.	CURRENT EMPLOYER _____
		ADDRESS _____
		SS# TAXPAYER _____ SS# SPOUSE _____
		PHONE # HOME _____ WORK _____
		IF MOVED SINCE THE PREVIOUS FINAL RETURN WAS DUE GIVE DATE OF MOVE _____
		INTO CHEVIOT _____ OUT OF CHEVIOT _____

1. QUALIFYING WAGES (MEDICARE WAGE), SALARIES, TIPS, DEFERRED EARNED INCOME AND OTHER EMPLOYEE COMPENSATION..... \$ \_\_\_\_\_  
(ATTACH ALL W-2's)
2. OTHER TAXABLE INCOME AND/OR DEDUCTIONS FROM LINE 20, PAGE 2 - SEE INSTRUCTIONS ..... \$ \_\_\_\_\_  
**NOTE: Page 2 must be completed if you have taxable rental property or business income.**  
(INTEREST, DIVIDEND, CAPITAL GAINS, UNEMPLOYMENT, AND RETIREMENT INCOME NOT TAXABLE)
3. TAXABLE INCOME: LINE 1 PLUS OR MINUS LINE 2 ..... \$ \_\_\_\_\_
4. CHEVIOT TAX: 2% OF LINE 3..... \$ \_\_\_\_\_
5. CREDITS
  - a. TAX WITHHELD BY EMPLOYER FOR CHEVIOT ..... \$ \_\_\_\_\_
  - b. 2012 ESTIMATED TAX PAID TO CHEVIOT ..... \$ \_\_\_\_\_
  - c. 2012 TAX PAID CITY OR VILLAGE OF \_\_\_\_\_ ..... \$ \_\_\_\_\_  
(NOT TO EXCEED 2% OF THAT PORTION TAXED PER W-2 - SEE INSTRUCTIONS - RESIDENTS ONLY)
  - d. PRIOR YEAR OVERPAYMENTS ..... \$ \_\_\_\_\_
  - e. TOTAL CREDITS ..... \$ \_\_\_\_\_
6. IF LINE 4 IS GREATER THAN LINE 5e PAYMENT OF BALANCE MUST ACCOMPANY THIS RETURN ..... 2012 TAX DUE \$
7. OVERPAYMENT TO BE REFUNDED \$ \_\_\_\_\_ OR CREDITED \$ \_\_\_\_\_ TO NEXT YEAR'S ESTIMATE  
(If Line 5e is greater than Line 4)

No taxes or refunds of less than \$1.00 shall be collected or refunded.  
 By Law, all Refunds & Credits in excess of \$10.00 are being reported to I.R.S.

**DECLARATION OF ESTIMATED TAX FOR YEAR 2013**

8. TOTAL INCOME SUBJECT TO TAX \$ \_\_\_\_\_ MULTIPLY BY TAX RATE OF 2% FOR TAX OF ..... \$ \_\_\_\_\_
9. LESS EXPECTED TAX CREDIT
  - a. WITHHELD BY AN EMPLOYER FOR CHEVIOT (NOT TO EXCEED 2% OF THAT PORTION TAXED)..... \$ \_\_\_\_\_
  - b. PAYMENTS TO ANOTHER MUNICIPALITY (NOT TO EXCEED 2% OF THAT PORTIONED TAXED)..... \$ \_\_\_\_\_
  - c. TOTAL CREDITS ..... \$ \_\_\_\_\_
10. NET TAX DUE FOR 2013 (LINE 8 LESS LINE 9c) ..... \$ \_\_\_\_\_
  - a. OVERPAYMENT FROM PRIOR YEAR (FROM LINE 7 ABOVE) ..... \$ \_\_\_\_\_
11. AMOUNT PAID WITH THIS DECLARATION (NOT LESS THAN 1/4 OF LINE 10 LESS LINE 10a) ..... \$
12. TOTAL OF THIS PAYMENT (LINE 6 PLUS LINE 11) ..... \$    
**MAKE CHECKS PAYABLE TO CITY OF CHEVIOT**

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

May the City Tax Division discuss this return with the preparer shown to the left?  
 YES  NO

Signature of the Person Preparing if Other Than Taxpayer _____	Date _____	Signature of Taxpayer _____	Date _____
Address _____	Telephone Number _____	Signature of Taxpayer _____	Date _____

TO BE COMPLETED BY THOSE WHO HAVE TAXABLE INCOME OTHER THAN WAGES OR WHO CLAIM EXPENSES AS A DEDUCTION FROM SUCH WAGES.

ATTACH W-2'S HERE

13. TAXABLE INCOME NOT REPORTED ON W-2 (ATTACH 1099 OR FEDERAL SCHEDULES) ..... \$ \_\_\_\_\_

14. NET PROFIT (LOSS) FROM BUSINESS (ATTACH FEDERAL SCHEDULE C) ..... \$ \_\_\_\_\_

15. NET PROFIT (LOSS) FROM RENTAL, AND/OR PARTNERSHIPS (ATTACH FED. SCH. E) ..... \$ \_\_\_\_\_

16. TOTAL NET PROFIT FROM BUSINESS (LINE 14 PLUS LINE 15) ..... \$ \_\_\_\_\_

17. TOTAL BUSINESS LOSS FROM PREVIOUS TAX RETURNS ..... \$ \_\_\_\_\_

18A. SUBTRACT LINE 17 FROM LINE 16 (IF RESULT IS LOSS, PUT ON THIS LINE FOR FUTURE ..... \$ \_\_\_\_\_  
CARRY FORWARD) (FEDERAL SCHEDULE C & E MAY NOT be used to offset salary or wage earnings)

18B. IF THE CALCULATION ON LINE 18A (LINE 16 MINUS LINE 17) RESULTS IN A GAIN, LIST HERE ..... \$ \_\_\_\_\_

19. DEDUCTIONS AND NON-TAXABLE INCOME (SEE INSTRUCTIONS FOR CHEVIOT ALLOCATION)

A. \_\_\_\_\_ \$ \_\_\_\_\_

B. \_\_\_\_\_ \$ \_\_\_\_\_

C. TOTAL DEDUCTIONS AND/OR NON-TAXABLE INCOME (LINE 19A PLUS LINE 19B) ..... \$ \_\_\_\_\_

20. TOTAL TAXABLE INCOME (LINE 13 PLUS LINE 18B, MINUS LINE 19C)  
ENTER TOTAL FROM LINE 20 ON THIS LINE AND ON LINE 2 ON FRONT OF THIS RETURN. .... \$ \_\_\_\_\_

**INSTRUCTIONS**

FOR COMPLETION OF LINES 1 THRU 20

**NOTE:** Extension requests for filing must be made in writing by due date (April 15). No exemptions allowed for students or for age.

1. Should be the total of all wages received. All W-2s and/or federal schedules must be attached. (Photocopies acceptable) **Please use the box marked "Medicare wage" & NOT "Income" box.**
2. To be completed only if you are required to complete Page 2. **NOTE: BUSINESS LOSSES MAY NOT BE USED TO OFFSET W-2 WAGES.**
- 5c. Credit for tax paid to another City can be taken by Cheviot residents **only** and is limited to 2% of the amount of income on which tax was withheld. You must examine each W-2 and compute the tax credit individually — then insert the total of those tax credits on Line 5c. If only a portion of a Cheviot resident's income is taxed by the City of employment, the untaxed balance of the individual's income is subject to the 2% Cheviot tax. Excess credit paid to other cities may not be applied to spouse's tax credit.
6. Indicates amount of TAX DUE. If by making this calculation the sum on this line is one dollar or more, full payment must be received on or before the due date. Any tax remaining unpaid after the date due is subject to interest and penalty charges as prescribed by ordinance.
7. Overpayment will be applied to estimate. No carryover amount will be credited if amount is less than \$1.00. A complete copy of Federal Return must accompany a request for refund.
8. Insert amount of income you expect to make this year. Estimation should not be less than last year's earnings unless otherwise noted.
11. You may pay the entire amount declared with the filing of this form.
13. Capital gains from the sale of depreciable property are taxed to the extent of depreciation taken (attach 4797). Interest, dividends, unemployment and retirement income is not taxed.
15. Complete for all rental property owned. Attach Schedule E even if loss.
16. Deductions will be allowed only when a W-2 is attached and all expenses have been substantiated by proper schedules.
  - A. Employment expenses are allowable on the same percentage basis as wages are allocated and tax is paid to Cheviot.
  - B. Wages earned by a resident prior to move in or after move out of Cheviot can be adjusted here. All other uses of the line should be accompanied by proper documentation.

For those residents moving in or out of Cheviot during the year, use Line 19B for income not subject to Cheviot Income Tax and bring the amount as a deduction forward to Page 1, Line 2; therefore, the figure on Line 3 is the **"prorated"** amount used to figure your Cheviot tax liability.

**NOTE:** Unless accompanied by all required substantiating documents, payment of the balance of the Tax Declared Due (Line 6) and, if required, at least 1/4 of the Estimated Tax (Line 10), this form is not a legal final return or declaration.

**DECLARATION AND RETURN PAYMENT CALENDAR**

<b>APRIL 15</b>	<b>JULY 31</b>	<b>OCTOBER 31</b>	<b>JANUARY 31</b>	<b>APRIL 15</b>
File declaration & remit 1st quarterly payment	Remit 2nd quarterly payment	Remit 3rd quarterly payment	Remit 4th quarterly payment	File return. Remit quarterly payment