

**THERESA CIOLINO-KLEIN, AUDITOR
CITY OF CHEVIOT AUDITOR'S OFFICE**

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 Cheviot Income Tax Return. The due date for filing your tax return is **April 15**, along with a declaration of estimated tax for next year. Any balance from this year plus the first quarterly payment for the next year 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 please return the form with an explanation. If you do not respond, your account will be considered delinquent. To avoid penalties and interest your tax return and payment must be **postmarked** or **hand delivered** no later than **April 15**.

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,

THERESA CIOLINO-KLEIN
CITY AUDITOR

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)

L. Gambling Winnings

• • • 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. 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.

L. Welfare payments

M. Pension income — includes lump sum distributions.

N. Patent and copyright income.

O. Royalties — if derived from intangible property.

P. Annuities — at time of distribution.

Q. 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
THERESA CIOLINO-KLEIN
AUDITOR CITY OF CHEVIOT
INCOME TAX DIVISION
3814 HARRISON AVENUE
CHEVIOT, OHIO 45211
Tax Office Phone: (513) 661-7854

INDIVIDUAL
CHEVIOT EARNINGS TAX RETURN
DUE ON OR BEFORE APRIL 15

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. _____
E-MAIL ADDRESS _____

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 21, 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. GAMBLING WINNINGS (ATTACH IRS W-2G, FORM 5754 OR OTHER DOCUMENTATION) \$ _____
- 4. TAXABLE INCOME: LINE 1 PLUS OR MINUS LINE 2, 3 \$ _____
- 5. CHEVIOT TAX: 2% OF LINE 4 \$ _____
- 6. CREDITS
 - a. TAX WITHHELD BY EMPLOYER FOR CHEVIOT \$ _____
 - b. ESTIMATED TAX PAID TO CHEVIOT \$ _____
 - c. 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 \$ _____
- 7. IF LINE 5 IS GREATER THAN LINE 6e PAYMENT OF BALANCE MUST ACCOMPANY THIS RETURN TAX DUE \$
- 8. OVERPAYMENT TO BE REFUNDED \$ _____ OR CREDITED \$ _____ TO NEXT YEAR'S ESTIMATE
(If Line 6e is greater than Line 5)

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 NEXT YEAR

- 9. TOTAL INCOME SUBJECT TO TAX \$ _____ MULTIPLY BY TAX RATE OF 2% FOR TAX OF \$ _____
- 10. 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 \$ _____
- 11. NET TAX DUE FOR NEXT YEAR (LINE 9 LESS LINE 10c) \$ _____
 - a. OVERPAYMENT FROM PRIOR YEAR (FROM LINE 8 ABOVE) \$ _____
- 12. AMOUNT PAID WITH THIS DECLARATION (NOT LESS THAN 1/4 OF LINE 11 LESS LINE 11a) \$
- 13. TOTAL OF THIS PAYMENT (LINE 7 PLUS LINE 12) \$
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

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

15. NET PROFIT (LOSS) FROM BUSINESS (ATTACH FEDERAL SCHEDULE C) \$ _____

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

17. TOTAL NET PROFIT FROM BUSINESS (LINE 15 PLUS LINE 16) \$ _____

18. TOTAL BUSINESS LOSS FROM PREVIOUS TAX RETURNS \$ _____

19A. SUBTRACT LINE 18 FROM LINE 17 (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)

19B. IF THE CALCULATION ON LINE 19A (LINE 18 MINUS LINE 17) RESULTS IN A GAIN, LIST HERE \$ _____

20. 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) \$ _____

21. TOTAL TAXABLE INCOME (LINE 14 PLUS LINE 19B, MINUS LINE 20C)
ENTER TOTAL FROM LINE 21 ON THIS LINE AND ON LINE 2 ON FRONT OF THIS RETURN \$ _____

INSTRUCTIONS

FOR COMPLETION OF LINES 1 THRU 21

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.**
3. **GAMBLING WINNINGS.** All winnings received from games of chance or schemes of chance as reported to the taxpayer on Internal Revenue Form W-2G, Form 5754, Federal Form 1040 line 21, or any other form required by the Internal Revenue Service with respect to gambling winnings. Gambling winnings shall include all winnings no matter where the winning occurred. Gambling winnings shall include, but are not limited to, proceeds from bingo, keno, slot machines, casino games, horse racing, dog racing, jai alai, sweepstakes, wagering pools, lotteries, and prizes. Gambling losses are not deductible against gambling winnings unless the taxpayer is deemed to be a professional gambler where gambling is the taxpayer's primary occupation for federal tax purposes. Gambling losses are not deductible against any other taxable income.
- 6C **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.**
- 7 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.
- 8 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.
- 9 Insert amount of income you expect to make this year. Estimation should not be less than last year's earnings unless otherwise noted.
- 12 You may pay the entire amount declared with the filing of this form.
- 14 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.
- 16 Complete for all rental property owned. Attach Schedule E even if loss.
- 17 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 120B 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 14 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 17) and, if required, at least 1/4 of the Estimated Tax (Line 111), this form is not a legal final return or declaration.