

**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.ci.springboro.oh.us](http://www.ci.springboro.oh.us) 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 has taxable income or loss, earned or derived from the within the city, from which Springboro income tax was not withheld, must a 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).

**\*\*NEW\*\* 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 18, 2017. An extension will not be granted for payment of tax due.

**\*\*NEW\*\*DECLARATIONS** Filing and paying quarterly estimated tax payments are required if you owe more than \$200. 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 4/18(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 12/15(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](http://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](mailto:taxdept@cityofspringboro.com). This is a reminder of the due date only and will not include any personal or payment information.

**\*\*NEW\*\* 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 (1040). 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.
2. Bonuses, stipends, and tip income.
3. Commissions, fees, and other earned income.
4. Sick pay (including third party sick pay).
5. Employer supplemental unemployment benefits (SUB pay).
6. Strike pay.
7. Vacation pay.
8. Employee contributions to retirement plans and tax deferred annuity plans (including Section 401k, 403b, 457b, etc.)
9. Pre-retirement distributions from retirement plans.
10. Profit-sharing.
11. Contributions made on behalf of employees to tax deferred annuity programs.
12. Net rental income, net farm income.
13. Uniform, automobile, moving and travel allowances.
14. Employee contributions to cost of fringe benefits.
15. Stock options.
16. Lottery winnings.
17. Employer paid premiums for group term life insurance over \$50,000.00
18. Compensation paid in goods or services or property usage.
19. Income from wage continuation plans (including retirement incentive plans and severance pay).
20. Income from guaranteed annual wage contracts.
21. Prizes and gifts if connected with employment.
22. Director fees.
23. Income from jury duty.
24. Executor fees.
25. Union Steward fees.
26. Income from partnerships, estates or trusts.
27. Net profits of businesses, professions, sole proprietorships.
28. Ordinary gains as reported on Federal form 4797.
29. Reimbursements in excess of deductible expenses.
30. Employer provided educational assistance, taxable to the same extent as for federal taxation.

### **NON-TAXABLE INCOME**

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

**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, credit for other city tax withheld (see instructions for line 6B below). The 2106 expenses are limited to 2% of your Adjusted Gross Income (this number is found on line 26 of the Federal Schedule A). 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 tax withheld.\*

**Line 1** Enter total from worksheet A, column 4, 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, from reverse side of tax form. **All W-2G(s) and federal forms must be attached.**

**Line 3** Enter the total from worksheet C, from reverse side of tax form. **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 5.

6B Enter total credit for the tax you paid to other cities from worksheet A, column 8. If other city taxes are paid by an entity complete the worksheet on page 3 and include on this line. **Do not enter the actual amount of tax you paid. 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 4/18th.** Make checks payable to the “**City of Springboro**”. To make a credit card payment visit the website at [www.ci.springboro.oh.us](http://www.ci.springboro.oh.us) 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**

	<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

**\*\*NEW for 2016 THE FEDERAL RETURN MUST BE ATTACHED\*\***

**2016 SPRINGBORO INDIVIDUAL INCOME TAX RETURN 2016**

FOR ASSISTANCE  
CALL (937) 748-9701  
FAX (937) 748-6185

**320 W. Central Ave., Springboro, OH 45066 – Due on or before APRIL 18, 2017**

**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 1-1-16 \_\_\_\_\_ (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 4. . . . Number of W-2's attached \_\_\_\_\_ 1. \_\_\_\_\_

2. Total from Worksheet B, (Attach all W-2G's and federal forms)..... 2. \_\_\_\_\_

3. Total from Worksheet C (Attach Federal Schedules) ..... 3A(\_\_\_\_\_)..... 3B. \_\_\_\_\_

4. Total Income (Add lines 1 and 2 and 3B)..... 4. \_\_\_\_\_

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

6. A. Springboro Tax Withheld (see worksheet A, column 5)..... A. \_\_\_\_\_  
 B. Credit For Other City Tax Withheld (MAX. CREDIT 1.0% - SEE WORKSHEET)..... B. \_\_\_\_\_  
 C. Estimated Tax Payments..... C. \_\_\_\_\_  
 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: REFUNDED: \_\_\_\_\_ or CREDITED TO NEXT YEAR: \_\_\_\_\_

**DECLARATION OF ESTIMATED TAX DUE MANDATORY IF LIABILITY IS \$200.00 OR MORE**

9. Total Estimated Tax Due (gross taxable income multiplied by 1.5%)..... 9. \_\_\_\_\_

10. Less Credits (including prior year credit from line 8 and local taxes withheld)..... 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

**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 (ATTACH ALL W-2(S), FEDERAL FORM 2106 AND SCHEDULE A )**

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8
City of Employment	Qualifying Wages (Typically box 5)	*2106 Expenses, if any	Taxable Wages (Subtract column 2-3)	Springboro Withholding	Other City Tax Withheld	1.0% of Column 4 (If wages are fully taxed)	Lesser of column 6 or 7
<b>Totals</b>							

ENTER ON: Page 1 line 1 Page 1 line 6A Page 1 line 6B

\*When reducing taxable income earned in another city with 2106 expenses, the credit for other city tax withheld must also be reduced accordingly.

**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. Schedule C or C-EZ – Profit/Loss from business or profession (Attach federal schedule C or C-EZ)	
1A. Net Income/<Loss> from Schedule C or C-EZ	\$
1B. Percentage allocable to Springboro. <b>Residents enter 100% and Non-residents use the % calculated from worksheet D, step 5</b>	%
1C. Springboro Income/<Loss> (Line 1A multiplied by 1B)	\$
2. Schedule E – Profit/<Loss> from rents/royalties – Attach federal schedule E	\$
3. Profit/<Loss> from Partnerships – Attach federal schedule E and K-1 Form(s)	\$
4. Schedule F – Profit/<Loss> from Farming – Attach federal schedule F	\$
5. Ordinary Income - Profit/<Loss> from form 4797 – Attach federal form	\$
6. Other Income - Profit/<Loss> List separately and provide detail	\$
7. Total (add lines 1C through 6)	\$
8. Less: Prior year loss carry forward 2013(_____) 2014(_____) 2015(_____)	\$
9. Total (Line 7 minus line 8)	
9A. If line 9 is positive enter on page 1, line 3B.	
9B. If line 9 is negative enter on page 1, line 3A.	(\$ _____)

**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 1B)			%