

20__

NON-RESIDENT EMPLOYEE INCOME TAX RETURN



City of Springdale

LATE FILING WILL RESULT IN PENALTY AND INTEREST CHARGES EXTENSIONS MUST BE REQUESTED IN WRITING BEFORE THE DUE DATE

DUE ON OR BEFORE APRIL 15, 20__

FILE WITH SPRINGDALE TAX COMMISSION 11700 SPRINGFIELD PIKE SPRINGDALE, OHIO 45246 PHONE (513) 346-5715 FAX (513) 346-5756 www.springdale.org ACCOUNT NO.

DID YOU HAVE W-2 INCOME? YES NO WERE YOU A PART YEAR SPRINGDALE EMPLOYEE? DID YOU TRAVEL AS A PART OF YOUR EMPLOYMENT?

IF YOU ARE A NEW NON-RESIDENT EMPLOYEE, FILING FOR THE FIRST TIME OR HAVE LEFT EMPLOYMENT SINCE THE LAST FILING DATE, COMPLETE LINES 16 AND 17.

LOCAL PHONE NUMBERS HOME WORK

NON-RESIDENT TAXPAYER NAME AND ADDRESS (CORRECT IF NECESSARY)

SOCIAL SECURITY NO.

OFFICE USE ONLY

SPRINGDALE TAX RETURN

Table with 3 columns: Description, Amount, Office Use Only. Rows include W-2 Qualifying Wages, Other Income, Taxable Income, Springdale Tax, Tax Payments and Credits, and Refund/Overpayment.

NOTICE: BY LAW REFUNDS AND CREDITS IN EXCESS OF \$10 ARE BEING REPORTED TO THE APPROPRIATE TAXING AUTHORITIES. NOTICE: NO ADDITIONAL TAXES OR REFUNDS OF LESS THAN \$3 SHALL BE COLLECTED OR REFUNDED.

DECLARATION OF 20__ ESTIMATED INCOME TAX (THIS SECTION IS REQUIRED TO BE COMPLETED EXCEPT FOR TRAVEL REFUNDS)

Table with 3 columns: Description, Amount, Office Use Only. Rows include Total Estimated Income, Springdale Tax Withheld, Total Estimated Tax Due, and Amount Paid.

FOR OFFICE USE: RETURN FILED MONTHS LATE, INTEREST DUE, PENALTY DUE, TOTAL PENALTY AND INTEREST DUE, TOTAL TAX, PENALTY AND INTEREST DUE.

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.

TO PAY BY CREDIT CARD: ENTER NUMBER, EXPIRATION DATE FULLY AND ACCURATELY. MUST BE SIGNED BY THE CARDHOLDER.

SIGNATURE OF TAXPAYER OR AGENT (REQUIRED) DATE SIGNATURE OF PERSON PREPARING IF OTHER THAN TAXPAYER DATE ADDRESS TELEPHONE NO.

Credit Card Payment Form: Includes logos for Discover, Visa, and Mastercard, and fields for No., Exp. Date, Amount Authorized, Phone Number, and Cardholder Signature.

COMPUTATION FOR LINE 2 OTHER INCOME OR DEDUCTIONS

(Need be completed only by those with taxable income other than wages, deductions from wages due to part year employment or employee expenses and by those applying for a refund based on travel.)

13. **OTHER TAXABLE INCOME EARNED IN SPRINGDALE BUT NOT REPORTED ON A W-2** (ATTACH APPROPRIATE DOCUMENTATION OF THIS AMOUNT) (DO NOT INCLUDE INTEREST, DIVIDENDS, ANNUITIES, REFUNDS OR OTHER NON-TAXABLE INCOME RECEIVED) \$

14. **DEDUCTIONS**

- A. EMPLOYEE EXPENSES FOR WAGES WITH SPRINGDALE TAX PAID (W-2 BOX 19) OR NO LOCAL TAX PAID (ATTACH PAGE ONE AND TWO OF FEDERAL 1040, SCHEDULE A AND FORM 2106) \$ (_____)
- B. MOVING EXPENSES REIMBURSED BY EMPLOYER AND TAXED ON YOUR W-2 (ATTACH FEDERAL 1040 INCLUDING FORM 3903) \$ (_____)

15. **TOTAL OTHER INCOME OR DEDUCTIONS** (LINE 13 MINUS LINE 14. ENTER THIS TOTAL ON LINE 2) \$

16. **NON-RESIDENT EMPLOYEES** (ATTACH A COPY OF YOUR EMPLOYER LETTER VERIFYING THE INCOME EARNED OUTSIDE OF SPRINGDALE)

- A. YOUR CURRENT HOME ADDRESS: _____
- B. YOUR ORIGINAL HIRE DATE WITH THIS EMPLOYER: _____
- C. EMPLOYER'S NAME AND SPRINGDALE ADDRESS: _____
- D. SPRINGDALE EMPLOYMENT DATES: (BEGINNING) _____ (ENDING) _____

17. **COMPUTATION OF PRORATED INCOME** (BASED ON PART YEAR EMPLOYMENT OR EMPLOYMENT TRAVEL REFUNDS) (IF YOUR INCOME WAS EARNED SOLELY IN SPRINGDALE, DO NOT COMPLETE THIS SECTION AND NOTE 100% ON LINE 3A)

- A. TOTAL DAYS IN THE YEAR 365
- B. NUMBER OF **NON-WORK** DAYS
 - 1. SATURDAYS AND SUNDAYS (**ONLY**) *** (EMPLOYEES WORKING A 4/10 WORK WEEK, NOTE DAYS OFF PER ITINERARY) _____
 - 2. OTHER NON-WORK DAYS (**LEAVE WITHOUT PAY ONLY. DO NOT INCLUDE HOLIDAY, SICK, VACATION OR PAID PERSONAL DAYS**) _____
 - 3. TOTAL **NON-WORK** DAYS _____
- C. TOTAL DAYS WORKED IN THE YEAR (LINE A LESS LINE B3) _____
- D. TOTAL **PAID DAYS WORKED** OUTSIDE OF SPRINGDALE (ATTACH ITINERARY NOTING DAYS AND CITIES WORKED OUTSIDE OF THE CITY. **DO NOT INCLUDE HOLIDAY, SICK, VACATION OR PAID PERSONAL DAYS**) *** _____
- E. TOTAL DAYS WORKED IN SPRINGDALE _____
- F. PERCENTAGE OF INCOME TAXABLE TO SPRINGDALE (LINE E _____ DIVIDED BY LINE C _____ = %) _____ % (MULTIPLY THE % ON LINE F BY YOUR GROSS SPRINGDALE INCOME. THIS FIGURE AND THE PERCENTAGE NEEDS TO BE ENTERED ON LINE 3A OF THE SPRINGDALE NRE TAX FORM)

NOTE: IF THE FOLLOWING ATTACHMENTS ARE NOT INCLUDED WITH YOUR RETURN, THE RETURN WILL NOT BE CONSIDERED A LEGAL AND TIMELY FILED RETURN. IF FILING FOR A REFUND OR A TRAVEL REFUND AND THE PROPER ATTACHMENTS ARE NOT INCLUDED WITH THE RETURN, THE REQUEST FOR A REFUND WILL BE DENIED AND RETURNED TO THE TAXPAYER TO RESUBMIT:

- *** 1. COPIES OF YOUR FEDERAL W-2(S), W-2C (S), YEAR TO DATE PAY STUB FOR THE YEAR, ANY APPROPRIATE SCHEDULES/FORMS, AND ITINERARY (TRAVEL REFUNDS ONLY). THE ITINERARY SHOULD BE APPROVED BY YOUR IMMEDIATE SUPERVISOR AND **NOTE THE DATES AND CITIES** WORKED WHEN OUT OF THE CITY OF SPRINGDALE. **DO NOT INCLUDE HOLIDAY, SICK, VACATION OR PAID PERSONAL DAYS.**
- *** 2. A LETTER FROM YOUR IMMEDIATE SUPERVISOR **ON COMPANY LETTERHEAD** VERIFYING THAT THE ABOVE COMPUTATIONS ARE CORRECT AND EXPENSE VOUCHERS AND/OR REPORTS ARE AVAILABLE FOR AUDITOR VERIFICATION. YOUR IMMEDIATE SUPERVISOR'S NAME, TITLE AND PHONE NUMBER AS WELL AS THE CONTACT NAME AND PHONE NUMBER FOR THE COMPANY'S HUMAN RESOURCE DEPARTMENT SHOULD BE NOTED IN THE LETTER.
- *** 3. IMMEDIATE SUPERVISOR MUST VERIFY YOUR HIRE DATE AND THE DATES EMPLOYED IN SPRINGDALE.
- *** 4. IMMEDIATE SUPERVISOR MUST VERIFY BY LISTING IN THE LETTER **THE ACTUAL DATES TAKEN** FOR HOLIDAYS, VACATION, SICK LEAVE, PAID PERSONAL DAYS AND FOR NON-WORK DAYS TAKEN AS LEAVE WITHOUT PAY.

NOTICE: A municipality does not necessarily tax all items of income, nor does it necessarily allow certain items as deductions in the same manner as the State and Federal government.

NOTICE: Unless accompanied by copies of the appropriate Federal schedules and employer verification letter and by payment of the balance of tax declared due (line 6) and at least 25% of the estimated tax (line10), this form is not a legal final return or declaration.

NOTICE: Failure to file a required return and/or to pay taxes due by the due date will result in imposition of penalty and interest.

NOTICE: All refunds issued will be reported to Federal and State taxing authorities on form 1099G as required by law effective 1/1/83.

EXTENSION POLICY: Extensions may, upon request, be granted for filing of the annual return, provided an IRS extension has been secured. EXTENSION REQUESTS MUST BE MADE IN WRITING AND RECEIVED BY THIS OFFICE BEFORE THE ORIGINAL DUE DATE OF THE RETURN. Only those extension requests received in duplicate with a self-addressed, postpaid envelope will have a copy returned after being appropriately marked.

INSTRUCTIONS - FORM NRE

- Line 1 (W-2 WAGES) - Enter the grand total of all gross qualifying wages (box 5) from all W-2 forms. Most benefits listed on a W-2 are taxed by the City of Springdale (refer to the General Instructions for a complete listing of taxable income); therefore, income taxable by the City of Springdale may differ from that taxed by the Federal and State. Be sure that the income you report includes all taxable benefits by examining each W-2 in all wage areas (Federal, State and Local) and reporting the highest amount of income on the W-2s.
- Line 2 (OTHER INCOME OR DEDUCTIONS) - Complete Lines 13 through 15 of Page 2 of the Form NRE and enter the total on line 2.
- Line 3 (TAXABLE INCOME) - Line 1 plus/minus line 2.
- Line 3A (AMOUNT OF INCOME ATTRIBUTED TO SPRINGDALE) - Complete lines 17A through 17F. Enter the income and percentage on line 3A.
- Line 5A (TAXES WITHHELD BY EMPLOYER(S) FOR THE CITY OF SPRINGDALE) - Enter only the tax withheld by your employer specifically for the City of Springdale. Your W-2 or W-2C form must identify the local taxing city or credit will be disallowed. If the local taxing city is blank, or states "various" or "all cities", you are required to provide an employer(s) breakdown, itemized by city/county. If not attached to this return, credit will be denied.
- Line 5B (ESTIMATED TAXES PAID TO THE CITY OF SPRINGDALE) - Enter the total amount of estimated tax you paid directly to the City of Springdale
- Line 5C (PRIOR YEAR OVERPAYMENT AMOUNT) - Enter the amount from your prior year return which you requested as a credit to the 200__ tax year.
- Line 5D (TOTAL TAX PAYMENTS AND CREDITS) - Enter the sum of line 5A through Line 5C. Notice: This line must be at least 70% of line 4C in order to avoid penalty and interest charges (70% of your total liability WAS required to be paid by January 31, 200__ to avoid penalty and interest assessment.)
- Line 6 (TAX DUE) - If line 4C is greater than line 5D, enter the difference on this line. This is the amount of 200__ tax due on or before April 15, 200__.
- Line 7 (OVERPAYMENT/REFUND) - If line 5D is greater than Line 4C, you have over paid. This amount may be refunded by marking the refund box and indicating the amount of the refund. If you wish for the over payment as a credit towards your 200__ tax liability, indicate the amount of credit.
- Line 8 (ESTIMATED 200__ INCOME AND TAX) - Multiply your estimated 200__ income by the Springdale tax rate of 1.5% and enter the sum on this line.
- Line 9 (200__ SPRINGDALE TAX PAID OR WITHHELD BY EMPLOYER(S)) - Enter the amount of Springdale tax you expect to be withheld by your employer or paid directly by you to the City of Springdale for the 200__ tax year.
- Line 10 (TOTAL 200__ ESTIMATED TAX DUE) - Subtract line 9 from line 8 and enter the difference on this line. This is your 200__ estimated tax due and payable by January 31, 200__. Notice: Failure to pay 70% of your 200__ tax liability by January 31, 200__ will result in a minimum \$25 penalty.
- Line 11 (AMOUNT PAID WITH THIS DECLARATION) - Enter the amount of 200__ tax which you are sending, but not less than 25% of the amount line 10.
- Line 13 (OTHER TAXABLE INCOME) - Enter any taxable income which has not been reported upon a W-2. See General Instructions for a complete listing of taxable income.
- Line 14A (DEDUCTIONS) - Enter the amount of any employee business expenses related to Springdale income. You must attach a copy of Form 2106. Notice: contributions made to an Individual Retirement Account (IRA), Simplified employee Pension (SEP), KEOGH 9H.R.10 Retirement Plan, or deferred income are not allowed deductions on a city return. City tax is due and payable in the year of the contribution, but the benefit, when received, is not taxed.
- Line 14B (MOVING EXPENSES) - Enter the amount of moving expense reimbursements up to the amount listed on the W-2. Attach your Federal form 3903.
- LINE 15 (TOTAL OTHER INCOME OR DEDUCTIONS) - LINE 13 MINUS LINE 14. Enter this total on line 2.
- Lines 16A-D (Non-resident employee) - Enter your current home address, your employer's name and current Springdale address, your original hire date with this Springdale employer and the dates of your employment in Springdale.
- Line 17 (COMPUTATION OF PRORATED INCOME) - Part-year employees and those who travel outside of Springdale for employment are not taxed for that part of their income which was earned while working outside of the City. If such income is specific to a particular W-2, please clearly mark the applicable W-2. The actual amount of Springdale income must be verified by a letter from your immediate supervisor and be attached to your return. If your total income was earned inside and outside of Springdale, you must complete line 17B through 17F. If your income was earned solely in Springdale, note 100% and your full income on line 3A.

NOTE: The following items must be attached to your return. If not attached, the return will not be considered a legal and timely filed return. Returns requesting a refund, travel refund or employee expense refund that do not include all of the proper attachments will be denied and returned to the taxpayer to resubmit.

1. Copies of your Federal W-2(s), W-2C(s), pay stubs for the period, any appropriate schedules/forms, and itinerary (travel refunds only). The itinerary should be approved by your supervisor/employer.
2. An itinerary, computed to the nearest half day. The itinerary must note **the dates and cities worked** when not in Springdale. The following days are a taxable benefit and should not be included on the itinerary as days worked outside of Springdale or as other non-work days: holidays, vacation, paid sick leave and personal days and leave without pay days.
3. A letter from your immediate supervisor, **ON COMPANY LETTERHEAD**, certifying the following:
 - a. The number of days noted on the itinerary are workdays spent outside the City and are computed to the nearest half day. If working from your home outside of Springdale, your immediate supervisor must verify that you are required to work from home on occasion.
 - b. Travel voucher/expense reports are on file and available for auditor review as verification of travel.
 - c. The immediate supervisor must note his/her name, title and phone number in the letter as well as the contact name and phone number of the Human Resource Department.
 - d. A statement verifying the total gross wages earned in Springdale during the year. (Gross wages are to be based upon all items as defined by the City Tax City Tax Ordinance as taxable). The immediate supervisor must also verify **THE ACTUAL DATES USED** by the employee for paid holidays, vacation, sick leave, personal days and or days taken as leave without pay.
 - e. Federal form 2106, pages 1 and 2 of the 1040 and schedule A of the 1040 must be attached if applying for a refund based on employee paid expenses. (No refund request will be honored if the employer states that they reimburse their employees fully for all expenses that might be incurred relating to their employment)

NOTE: A refund from the City of Springdale precludes taking a credit for this amount when filing with another city, whether for place of actual employment or resident tax obligation.

Notification of all refunds issued will be sent to your resident city as well as to the other cities worked in when not in Springdale. As a result, you will be contacted by these cities to file and pay tax to their city.

All refunds over \$10.00 will be reported by our office to the proper Federal and State tax authorities via form 1099G.

- Line 17B1 - 3 (NUMBER OF NON WORK DAYS) - Enter total Saturdays and Sundays not worked and any non-work days for leave without pay. **DO NOT INCLUDE** holiday, sick, vacation or paid personal days . Add lines 17B1 and 2, enter the sum on 17B3.
- Line 17C (TOTAL DAYS WORKED IN THE YEAR) - Line A less line B3.
- Line 17D (TOTAL PAID DAYS WORKED OUTSIDE OF SPRINGDALE) - Total days worked outside of the city as noted on your itinerary. **DO NOT INCLUDE** holiday, sick, vacation, paid personal days or leave without pay days.
- Line 17E (TOTAL DAYS WORKED IN SPRINGDALE) - Line C minus D.
- Line 17F (PERCENTAGE OF INCOME TAXABLE TO SPRINGDALE) - Line E divided by line C equals the percent in Springdale. Multiply the % by your total gross Springdale income and enter both on line 3A.

SIGN YOUR RETURN - Your return will not be considered a legal filing or timely filed if not signed.

20 _____
CITY OF SPRINGDALE

**NON-RESIDENT EMPLOYEE
INCOME TAX RETURN AND DECLARATION**
(Filing required on or before April 15, 20____)

Enclosed is your 20____ Springdale Non-Resident Employee Income Tax Return (Form NRE). The due date for filing your 20____ tax return and declaration of 20____ estimated tax is April 15, 20____.

GENERAL INSTRUCTIONS

We have included line by line instructions, however the following general information should be noted:

WHO MUST FILE - NON- RESIDENT EMPLOYEES working in Springdale who DID NOT have Springdale tax withheld or who were under withheld by their employer, are required to file a return and submit payment of tax.

WHEN TO FILE - File as early as possible, but no later than April 15, 20____. To avoid penalties and interest your 20____ tax return and payment must be postmarked or hand delivered no later than April 15, 20____.

EXTENSIONS

EXTENSIONS - A written request for an extension, or a copy of your federal extension must be submitted on or before April 15, 20____. A federal extension does not automatically apply to Springdale. Upon receipt of the written request, and for cause shown, the Tax Commissioner may extend the time for a period not to exceed seven and one half months. No extension will be considered if the account is delinquent, nor will any extension be considered if it is received after April 15, 20____. No extension will be granted for filing the "Declaration of 20____ Estimated Income Tax" or payment of tax due.

DOCUMENTATION

DOCUMENTATION REQUIRED - All income, credits and deductions must be substantiated by copies of your W-2's, W-2C's, appropriate federal forms and schedules, date pay stubs, itinerary (travel refunds only) and employer verification letter.

ALLOWABLE CREDITS

CREDITS - Non-Residents employees are allowed credit for taxes paid/withheld to Springdale for income earned in the city. The amount of the credit depends upon the amount of tax actually paid to Springdale. If your employer over withheld and paid the tax, the Non-Resident employee is entitled to file for a refund from the city for the said overpayment. If the employer only withheld the tax and did not forward payment to the city, the Non-Resident employee is responsible for any tax owed to Springdale and will be required to file a return by the April 15, 20____ due date.

TAX RATE LESS THAN 1.5% - If income earned in Springdale was withheld and paid at a rate of less than 1.5%, you will receive credit for the actual amount withheld and paid to the City. If taxes withheld were less than 1.5%, the Non-Resident employee will be required to file a return and pay any additional tax still owed to Springdale.

TAX RATE 1.5% OR GREATER - Income withheld and paid to Springdale at the rate of 1.5% or higher will receive credit of 1.5%. Any amount over 1.5% for this period is refundable, if the Non-Resident employee files a return requesting a refund.

MULTIPLE JURISDICTIONS - If your W-2(s) are marked "Various" or "All Cities", you are required to provide an employer(s) breakdown, itemized by city/county. If not attached to your return, credit can not be given and your request for a refund will be denied.

20____ SPRINGDALE DECLARATION OF ESTIMATED TAX

WHO MUST FILE - All Springdale Non-Resident employees expecting to owe \$60 or more for the 20____ tax year are required by the Springdale Code of Ordinances to file a declaration. If your estimated tax liability is \$60 or more, and you wish to make quarterly payments, simply file the declaration form; we will then send quarterly statements to assist you.

WHEN TO FILE - The declaration and the first quarterly payment (at least 25% of estimated tax owed for the 20____ tax year) is due by the due date of your return. If you have been granted an extension for filing your 20____ Springdale Tax Return, you must still file the declaration by the due date of your tax return. Absolutely no extension will be granted for a declaration.

ESTIMATING YOUR 20____ TAX LIABILITY - A declaration of estimated Income tax which is less than 70% of the tax shown on the final return shall not be considered an estimate filed in good faith, and the difference shall be subject to penalty and interest. However, no penalty or interest charges shall be assessed for late payment of the estimated tax when the amount paid by the due date is equal to one hundred percent (100%) of the taxpayer's tax for the preceding year, providing the taxpayer filed a return with the city which reflects a full 12 month period.

AMENDING THE ORIGINAL DECLARATION - An amendment to the original declaration may be made on any quarterly statement. Failure to adjust this estimate when required, may result in penalties and interest.

TAXABLE AND NON-TAXABLE INCOME

TAXABLE - Qualifying wages, salaries, commissions and other compensation paid by an employer or employers before deductions: sick pay; vacation pay; income from wage continuations plans (retirement incentive plans regardless of when it was paid or where it was received); deferred compensation; stock options (when exercised on the amount indicated on the W-2 form and regardless of when it was paid or where it was received); cost of group term life insurance over \$50,000; severance pay (regardless of when it was paid or where it was received); compensation paid in property or the use thereof at fair market value to the same extent as indicated on a W-2 form; tips; contributions made by or on behalf of employees to any type of tax-deferred annuity (401K); stipends; income from guaranteed annual wage contracts; third party disability pay; bonuses; director's fees; income from jury duty; supplemental unemployment pay; union steward fees; strike benefits; ordinary income from Form 4797 and net profits from the operation of a business, profession, or other enterprise or activity.

NON-TAXABLE - Military pay (including reserve pay); alimony; capital gains; interest; dividend; social security benefits; workers' compensation; state unemployment benefits; insurance benefits; prizes (unless connected with employment); gambling winnings (losses are not deductible); welfare payments; pension income; patent and copyright income; royalties (if derived from intangible property); annuities (at time of distributions); meals and lodging; government allotments; and profit sharing from qualified plans.

IF YOU NEED ASSISTANCE

If you need assistance with your tax return, telephone and walk-in assistance is available from 8AM to 5PM Monday through Friday and from 9AM to 1PM on scheduled Saturdays. Please contact the Springdale Tax Commission at (513)346-5715 or visit our web site at www.springdale.org.