

FORM IR (RESIDENT RETURN)

DUE ON OR BEFORE
APRIL 18, 2023

CITY OF SPRINGDALE
2022 INCOME TAX RETURN

YES NO

DID YOU HAVE W-2 INCOME?
DID YOU OWN RENTAL PROPERTY?
DID YOU PARTICIPATE IN A BUSINESS, PARTNERSHIP OR S-CORPORATION?

FILE WITH:
SPRINGDALE TAX COMMISSION
11700 SPRINGFIELD PIKE
SPRINGDALE, OHIO 45246
PHONE (513) 346-5715
FAX (513) 346-5756
www.springdale.org

FILING REQUIRED EVEN IF NO TAX IS DUE

LATE FILING MAY RESULT IN PENALTY AND INTEREST CHARGES

IF YOU ARE A NEW RESIDENT, FILING FOR THE FIRST TIME OR HAVE MOVED SINCE THE LAST FILING DATE, PLEASE FURNISH CURRENT ADDRESS, MOVE IN OR MOVE OUT DATE AND COMPLETE LINE 20A (Page 2)

MOVE IN DATE:
MOVE OUT DATE:

AN EXTENSION REQUEST MUST BE RECEIVED BY THE DUE DATE
UNLESS A FEDERAL EXTENTION HAS BEEN GRANTED (SEND COPY WITH FILING)

ACCOUNT NO.
TAXPAYER NAME(S) AND ADDRESS (CORRECT IF NECESSARY)
SOCIAL SECURITY NO.(S)
OFFICE USE ONLY
LOCAL TELEPHONE NO.
Home or Cell:
Work:

2022 SPRINGDALE RESIDENT TAX RETURN

Did you file a Federal 1040? Yes (Attach copies of Page 1 and 2, Federal Schedule 1, C, E, F, 1099 NEC, 1099 MISC, W-2G, and Form 4797)
No (Circle Reason) Federal Extension / Retired / No Income / Other (explain)
1. W-2 QUALIFYING WAGES, USUALLY BOX 5 OF FORM W-2 (ATTACH W-2 FORM(S))
2. OTHER INCOME OR DEDUCTIONS FROM LINE 21 OF PAGE 2 (ATTACH DOCUMENTATION AS NOTED ON PAGE 2)
3. TAXABLE INCOME (LINE 1 PLUS OR MINUS LINE 2)
4. SPRINGDALE TAX (2.0% of LINE 3)
5. TAX PAYMENTS AND CREDITS:
A. TOTAL TAX WITHHELD BY EMPLOYER(S) FOR THE CITY OF SPRINGDALE - FROM W-2(S)
B. TOTAL ESTIMATED TAXES PAID TO THE CITY OF SPRINGDALE
C. TOTAL CREDIT FOR TAX PAID TO ANOTHER CITY - FROM WORKSHEET "B" ON PAGE 2
D. PRIOR YEAR TAX OVERPAYMENT
E. TOTAL TAX PAYMENTS AND CREDITS (ADD LINES 5A THROUGH 5D)
6. IF LINE 4 IS GREATER THAN LINE 5E, ENTER THE DIFFERENCE ON THIS LINE TAX DUE
7. IF LINE 5E IS GREATER THAN LINE 4, MARK THIS BOX FOR A REFUND OR CREDIT WILL BE APPLIED TO THE NEXT YEARS ESTIMATED TAX CREDIT

NOTICE: NO TAXES OR REFUNDS OF LESS THAN \$10 SHALL BE COLLECTED OR REFUNDED.

DECLARATION OF 2023 ESTIMATED INCOME TAX (REQUIRED IF ESTIMATED TAXES ARE \$200 OR MORE)

FAILURE TO PAY 90% OF YOUR 2023 ESTIMATED TAX BY JANUARY 15, 2024 MAY RESULT IN PENALTY AND INTEREST CHARGES

8. ESTIMATED 2023 INCOME SUBJECT TO TAX MULTIPLY BY 2.0% = ESTIMATED TAX
9. ESTIMATED 2023 CREDIT FOR TAX PAID TO A CITY AND/OR WITHHELD BY EMPLOYER(S) (not to exceed line 8)
10. ESTIMATED 2023 TAX DUE BY JANUARY 15, 2024 (LINE 8 MINUS LINE 9)
11. AMOUNT PAID WITH THIS DECLARATION, NO LESS THAN 1/4 OF LINE 10 (reduced by line 7 credit above if applicable)
12. TAX DUE (LINE 6 PLUS LINE 11) - MAKE CHECKS PAYABLE TO THE SPRINGDALE TAX COMMISSION

OFFICE RETURN FILED MONTHS LATE, LATE FILE PENALTY DUE
USE INTEREST DUE, LATE PAYMENT PENALTY DUE
ONLY 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. IF PREPARED BY A PERSON OTHER THAN THE TAXPAYER, THE DECLARATION IS BASED ON ALL INFORMATION OF WHICH THE PREPARER HAS KNOWLEDGE.

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

SIGNATURE OF TAXPAYER OR AGENT (REQUIRED) DATE

SIGNATURE OF PERSON PREPARING IF OTHER THAN TAXPAYER DATE

ADDRESS TELEPHONE NO.

MAY WE DISCUSS THIS RETURN WITH THE PREPARER? YES NO

AMERICAN EXPRESS, VISA, MasterCard, AMEX
No.
No.
No.
No.
EXP. DATE: / AMOUNT AUTHORIZED: \$
PHONE NUMBER: (H) (W)
CARDHOLDER SIGNATURE:

COMPUTATION FOR PAGE 1, LINE 2 - OTHER INCOME OR DEDUCTIONS

To be completed only by those with taxable income other than wages OR deductions from wages due to part-year residency.

- 13. OTHER INCOME (ATTACH 1099 NEC, 1099 MISC, W-2G, FEDERAL SCHEDULE 1, OR APPROPRIATE DOCUMENTATION OF THIS AMOUNT, DO NOT INCLUDE INTEREST, DIVIDENDS, REFUNDS, UNEMPLOYMENT COMPENSATION, OR OTHER NON-TAXABLE INCOME)..... _____
- 14. NET PROFIT (LOSS) FROM BUSINESS (ATTACH COPIES OF FEDERAL SCHEDULE C AND ALL OTHER CITY RETURNS FILED)..... _____
- 15. SUPPLEMENTAL INCOME (LOSS) (ATTACH COPIES OF FEDERAL SCHEDULE E AND F, AND ALL OTHER CITY RETURNS FILED)..... _____
- 16. TOTAL NET PROFIT (LOSS) FROM BUSINESS ACTIVITY (LINE 14 PLUS LINE 15)..... _____
(NOTE - CURRENT YEAR (2022) LOSSES MAY BE CARRIED FORWARD 5 YEARS)
- 17. BUSINESS LOSS AVAILABLE FROM PREVIOUS SPRINGDALE TAX RETURNS:
 - A. AMOUNT OF 2017, 2018, 2019, 2020, AND 2021 LOSS BEING USED, CANNOT EXCEED 50% OF THE TOTAL 2017, 2018, 2019, 2020 AND 2021 LOSS OR THE REMAINING PROFIT:
 - 2017 LOSS AVAILABLE _____, 2017 LOSS BEING USED (_____)
 - 2018 LOSS AVAILABLE _____, 2018 LOSS BEING USED (_____)
 - 2019 LOSS AVAILABLE _____, 2019 LOSS BEING USED (_____)
 - 2020 LOSS AVAILABLE _____, 2020 LOSS BEING USED (_____)
 - 2021 LOSS AVAILABLE _____, 2021 LOSS BEING USED (_____)
 - B. TOTAL PRIOR YEAR LOSSES BEING USED..... (_____)
- 18. IF LINE 16 MINUS LINE 17B IS A LOSS, ENTER THE AMOUNT TO BE CARRIED FORWARD (BUSINESS LOSSES DO NOT REDUCE W-2 INCOME, W-2G GAMBLING WINNINGS, 1099 NEC, OR 1099 MISC INCOME)..... (_____)
- 19. IF LINE 16 MINUS LINE 17B IS A PROFIT, ENTER THE AMOUNT ON THIS LINE _____
- 20. DEDUCTIONS:
 - A. PART YEAR RESIDENT - DOCUMENT INCOME EARNED WHILE RESIDING OUTSIDE SPRINGDALE. SEE WORKSHEET "A" BELOW (PART YEAR RESIDENTS WHO PRORATE INCOME MUST ALSO PRORATE CREDIT)... (_____)
 - B. ACTIVE DUTY OR RESERVE MILITARY PAY REPORTED ON A W-2..... (_____)
 - C. TOTAL DEDUCTIONS (ADD LINE 20A AND LINE 20B) (_____)
- 21. TOTAL OTHER INCOME OR DEDUCTIONS (LINE 13 PLUS LINE 19 MINUS LINE 20C). ENTER TOTAL ON LINE 2, PAGE 1..... _____

WORKSHEET "A" - DEDUCTION FOR PART YEAR RESIDENT (PRORATION OF INCOME)

Name of Company (Example)	Income Earned	Date of Move In or Out (ex. Move In Date)	Date Income/ Job Started	Date Income/ Job Ended	Total Duration of Job	Total Duration of Job as a Non-Resident	Total Deduction = Income divided by Total Duration of Job multiplied by the Total Duration of Job as a Non-Resident
ABC COMPANY	\$20,000.00	3/15/2020	2/1/2020	8/31/2020	7 months	1.5 months	\$20,000 / 7 x 1.5 months = \$ 4,285.71
TOTAL DEDUCTION - Enter on Line 20A Above							

WORKSHEET "B" - DETERMINATION OF TAX CREDIT APPLICABLE TO SPRINGDALE

W-2's and/or other city tax forms must be attached for credit.

Part-year residents who prorate income must also prorate credit.

If you work in a taxing district with a tax rate less than Springdale, your credit is limited to the lower tax rate.

TAX PAID	to	CITY OF EMPLOYMENT (W2 BOX 20) OR LOCATION OF BUSINESS (SELF EMPLOYMENT)	(or) LOCAL WAGES (W2 BOX 5) OR NET PROFIT (SELF EMPLOYMENT)	CREDIT - CITY OF EMPLOYMENT TAX RATE, UP TO A MAXIMUM OF 2.0%
TOTAL CREDIT - Enter on line 5C, Page 1				

**CITY OF SPRINGDALE
FORM IR - RESIDENT TAX RETURN
2022 DETAILED INSTRUCTIONS**

PAGE 1

FEDERAL 1040 - Indicate whether you filed a Federal 1040. Attach copies of page 1, Federal Schedule 1, C, E, F, 1099 NEC, 1099 MISC, W-2G, and Form 4797. This confidential information is required and is for internal use only. Please inform the Springdale Tax Office if you have been granted a Federal extension and please submit a copy of the Federal extension at the time you file your Springdale tax return.

- Line 1 **W-2 QUALIFYING WAGES** - Enter total qualifying wages from all W-2 forms (Box 5). Income taxed by a municipality may differ from that taxed by the IRS.
- Line 2 **OTHER INCOME OR DEDUCTIONS** - Complete Line 13 through Line 21 on Page 2 and enter the total from Line 21 on this line. Refer to the General Instructions for a complete listing of taxable/non-taxable income.
- Line 5A **TAX WITHHELD BY EMPLOYER(S) FOR THE CITY OF SPRINGDALE** - Only enter the tax withheld by your employer for the City of Springdale. The W-2 form must identify the City of Springdale or credit will not be allowed.
- Line 5B **ESTIMATED TAX PAID TO THE CITY OF SPRINGDALE** - Enter the total amount of estimated tax which you have paid directly to the Springdale Tax Office.
- Line 5C **CREDIT FOR TAX PAID TO ANOTHER CITY/COUNTY** - Enter the total credit for tax withheld by your employer or paid directly by you to a city/county other than the City of Springdale. Your W-2 form must identify the city/county or credit will not be allowed. If the local taxing city is blank, or states "various" or "all cities," you must attach an employer list of tax amounts paid to each municipality. In no event may the credit exceed the Springdale tax rate. Any overage between the tax paid to another city/county and the allowable Springdale credit will not be refunded as the overage in tax was not paid to or received by the City of Springdale. To calculate your Springdale credit see Page 2 Worksheet "B". Notice: No credit is allowed for tax paid on income earned while you did not live in Springdale.
- Line 5D **PRIOR YEAR TAX OVERPAYMENT** - Enter the amount from the applicable prior year return which you requested as a credit to the 2022 tax year.
- Line 5E **TOTAL TAX PAYMENTS AND CREDITS** - Enter the sum of Line 5A through Line 5D. Notice: This total must be at least 90% of Line 4 in order to avoid penalty and interest charges.
- Line 7 **OVERPAYMENT** - If Line 5E is greater than Line 4, you have overpaid. If you wish for the overpayment to be refunded, mark the refund box and indicate the amount (note - amounts less than \$10 will not be refunded). If you wish for the overpayment to be credited toward payment of your 2023 tax liability, please indicate the amount (note - overpayments under \$10 will not be credited forward).

Declaration of 2023 Estimated Income Tax

- Line 8 **ESTIMATED 2023 INCOME AND TAX** - Multiply your estimated 2023 income by the City of Springdale tax rate of 2.0% and enter the result on this line.
- Line 9 **ESTIMATED 2023 CREDIT FOR TAX PAID TO A CITY AND/OR WITHHELD BY EMPLOYER(S)** - Enter the estimated credit for tax withheld by your employer or paid directly by you to a city/county. The estimated credit cannot exceed the estimated tax on line 8.
- Line 10 **TOTAL ESTIMATED 2023 TAX DUE** - Subtract Line 9 from Line 8 and enter the difference on this line. This is your 2023 estimated tax due. Quarterly payments are due April 18, 2023 (with the declaration), June 15, 2023, September 15, 2023, and January 15, 2024. You will receive quarterly statements regarding your estimated tax balance only if you complete the Declaration portion of this return. Note: 90% of your tax liability is required to be paid by January 15, 2024 to avoid penalty and interest charges.

PAGE 2

Other Income and Deductions

- Line 13 **OTHER INCOME** - Enter taxable income other than W-2 wages. Include with your return a copy of Federal Schedule 1 (page 1 and 2).
- Line 14 **NET PROFIT (LOSS) FROM BUSINESS** - Enter the net profit (loss) from business income as reported on the Federal Schedule C. You must attach a copy of your Federal Schedule 1 (page 1 and 2), Federal Schedule C (page 1 and 2), and all other city returns filed.
- Line 15 **SUPPLEMENTAL INCOME (LOSS)** - Enter the net profit (loss) from rental real estate, royalties, partnerships, estates, trusts, etc., as reported on a Federal Schedule E or Federal Schedule F. You must attach a copy of your Federal Schedule 1 (page 1 and 2), Federal Schedule E, Federal Schedule F and all other city returns filed, including addresses for rental properties, and partnerships. Do not include S-Corp income as taxable income, do not take a deduction for an S-Corp loss, but do include a copy of Federal Schedule E with your return.
- Line 17 **BUSINESS LOSS TOTAL FROM PREVIOUS SPRINGDALE TAX RETURNS** - Record the losses carried from the 2017, 2018, 2019, 2020 and 2021 tax years and enter up to 50% of the 2017, 2018, 2019, 2020 and 2021 losses being used. The amount of the 2017, 2018, 2019, 2020 and 2021 loss being used cannot exceed 50% of the total 2017, 2018, 2019, 2020 and 2021 loss or the remaining profit. Current year (2022) losses may be carried forward for 5 years.
- Line 20A **PART YEAR RESIDENT** - Part year residents are allowed a deduction for that part of their income which was earned while residing outside the City of Springdale. If such income is specific to a particular Form W-2, please clearly mark the applicable W-2. If the actual amount can be verified by a pay stub or a letter from your employer, please attach it to your return. If the actual amount cannot be easily determined, you may prorate your income and deduct your earnings while you did not live in Springdale. To prorate your income see Page 2 Worksheet "A". Notice: No credit is allowed for tax paid on income earned while you did not live in Springdale.
- Line 20B **ACTIVE DUTY OR RESERVE MILITARY PAY** - Enter the amount as reported on your Form W-2.
- Line 21 **TOTAL OTHER TAXABLE INCOME OR DEDUCTIONS** - Enter the sum of Line 13 plus Line 19 minus Line 20C. Enter this total on Line 2 of Page 1.

CITY OF SPRINGDALE
2022 FORM IR - RESIDENT TAX RETURN
GENERAL INSTRUCTIONS
(Tax Return Filing is required, even if no tax is due)

Enclosed is the 2022 Springdale Resident Tax Return (Form IR). The due date for filing the 2022 tax return and 2023 declaration of estimated tax is April 18, 2023.

GENERAL INSTRUCTIONS

WHO MUST FILE - All Springdale residents age 19 and older are required by the Springdale Code of Ordinances to file a Springdale tax return whether or not any tax is due.

RETIRED RESIDENTS - If retired with no taxable income, file one year as a \$0 tax return, sign the Retirement Verification Form and the Tax Department will change the account status as retired and an annual filing will not be required.

PART YEAR RESIDENTS who have lived in Springdale only a portion of the year must file a return. Income, deductions and credits should be apportioned on a pro-rata basis if actual income figures are unavailable from an employer letter or pay stub.

WHEN TO FILE - File no later than April 18, 2023. To avoid penalties and interest, your 2022 tax return must be postmarked or hand delivered by the due date.

EXTENSIONS

If you have been granted a Federal extension you will receive an automatic six month extension for filing your Springdale tax return (please submit a copy of the Federal extension when you file your Springdale tax return). If you have not been granted a Federal extension, a written request for a Springdale tax return extension should be submitted on or before the due date. Upon receipt, the Tax Commissioner may extend the filing requirement for a period not to exceed six months. Other than a Federal extension, no extension will be considered if it is received after the due date. Note: No extension is granted for filing the "Declaration of Estimated Income Tax" or for payment of tax due.

DOCUMENTATION REQUIRED

All income, credits and deductions must be substantiated by copies of your W-2(s), W-2C(s), W-2G(s), 1099 NEC, 1099 MISC, Federal 1040 Page 1, Federal Schedule 1 (page 1 and 2), and other applicable Federal schedules and local tax returns. This confidential Federal information is required and is for internal use only. Those taxpayers filing a Federal Schedule C and claiming deductions for commissions, contract labor, etc. must provide a separate schedule showing name, address, social security/FID number and amount paid for work performed in Springdale. If no amounts were paid for work in Springdale, it should be so stated on the schedule.

ALLOWABLE CREDITS

CREDITS - Residents are allowed credit for taxes paid to another city / applicable county for income earned while working in another taxing jurisdiction. The amount of the credit depends upon the tax rate of the other jurisdiction where you were taxed. The credit allowed may not exceed the Springdale tax rate.

MULTIPLE JURISDICTIONS - If your W-2(s) are marked "Various", "All Cities", or "Total", you are required to provide an employer(s) breakdown, itemized by city/county. If not attached to your return, credit cannot be given.

LOSS - A loss from rental or business activity cannot be applied against W-2 income, W-2G income, 1099 NEC, or 1099 MISC. A loss from rental or business activity may only be carried forward for five years or until exhausted, whichever occurs first.

2023 DECLARATION OF ESTIMATED TAX

WHO MUST FILE - All Springdale residents are required to complete the declaration if the amount owed as estimated taxes is \$200 or more for the 2023 tax year.

WHEN TO FILE - The Declaration and the first quarterly payment is due by April 18, 2023. If you have been granted an extension for filing your 2022 Springdale Tax Return, you must still file the Declaration by April 18, 2023.

ESTIMATING YOUR 2023 TAX LIABILITY - Payment of estimated income tax which is less than 90% of the tax shown on the final return could be subject to penalty and interest charges. However, no penalty or interest charges shall be assessed for late payment of the estimated tax when the amount paid by January 15, 2024 is equal to 100% of the taxpayer's tax for the preceding year, provided that the taxpayer filed a return with the City for the preceding year which reflected a 12 month period. Any amendment to the original declaration may be made on any quarterly statement. Failure to adjust the estimate may result in penalties and interest charges.

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 continuation 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; 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; prizes; gambling winnings (losses are not deductible).

NON-TAXABLE - Military pay (including reserve pay); alimony; capital gains; interest; dividend; social security benefits; workers' compensation; state unemployment benefits; insurance benefits; third party disability pay; 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.

BEFORE MAILING THE 2022 CITY OF SPRINGDALE TAX RETURN

- Carefully complete each applicable line on the form including the declaration.
- Sign and date your return and make sure that the preparer (if other than the taxpayer) also signs the return.
- Attach to your Springdale tax return the required copies of all Form W-2(s), W-2C(s), W-2G(s), 1099 MISC, 1099 NEC, Federal 1040 page 1, Federal Schedule 1, and other applicable Federal schedules and local tax returns. Federal information is required and is for internal use only.
- Include your check or money order, payable to the Springdale Tax Commission, for the total tax due or complete and sign the credit card information located at the bottom of page 1.
- If an overpayment is claimed, complete Line 7 and designate whether you wish to have a refund or a credit carry forward for your 2023 tax liability. If no designation is made, all overpayments will be carried forward as a credit to your estimated tax liability.

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 9AM to 1PM on Saturday, April 15, 2023. Contact the Springdale Tax Commission at (513) 346-5715 or visit our web site at www.springdale.org