

Form IR File With
ST BERNARD TAX DEPT.
110 WASHINGTON AVE.
ST. BERNARD, OH 45217

INDIVIDUAL
ST. BERNARD EARNINGS TAX RETURN
DUE ON OR BEFORE APRIL 15

ST BERNARD TAX DEPT.
(513) 242-7710
www.city-of-stbernard.org/stbtax.htm

FILING REQUIRED EVEN IF NO TAX IS DUE

ACCOUNT NUMBER _____
INDICATE CHANGE IN NAME OR ADDRESS BY CHECKING
 NAME ADDRESS EFFECTIVE DATE _____

TAXPAYER SOCIAL SECURITY NUMBER _____
EMPLOYER _____
SPOUSE SOCIAL SECURITY NUMBER _____
EMPLOYER _____
TELEPHONE: Business _____ Home _____

TAXPAYER'S NAME AND ADDRESS
[Empty Box]

***** **SHORT FORM** *****
DID YOU HAVE W-2 INCOME? YES NO
DID YOU OWN RENTAL PROPERTY? YES NO
DID YOU PARTICIPATE IN A BUSINESS, PARTNERSHIP OR AN S-CORPORATION? YES NO
If all answers are no, please mark them, sign below and mail to address in upper left corner. Or, if you are a St. Bernard resident whose entire income was from employment sources and tax was withheld for St. Bernard or any other municipality at the rate of 2% or more, you are permitted to attach W-2 forms (or other proof of taxes paid), sign and return this form.

DID YOU FILE A RETURN IN 2003? YES NO
IF MOVED SINCE THE PREVIOUS FINAL RETURN WAS DUE GIVE DATE:
INTO ST. BERNARD _____ OR OUT OF _____
IF RENTING A RESIDENCE, GIVE NAME AND ADDRESS OF OWNER: _____

1. WAGES, SALARIES, TIPS AND OTHER EMPLOYEE COMPENSATION (ATTACH ALL W-2'S) \$ _____
INCOME A. REDUCTION OF INCOME - SEE INSTRUCTIONS (ATTACH SCHEDULE 2106) \$ _____
2. OTHER TAXABLE INCOME FROM LINE 18, PAGE 2 - SEE INSTRUCTIONS \$ _____
NOTE: Page 2 must be completed if you have taxable rental property or business income. (ATTACH SCHEDULES)
(BUSINESS AND/OR RENTAL LOSSES MAY NOT BE USED TO OFFSET W-2 INCOME)

TAX 3. TAXABLE INCOME: (LINE 1 PLUS LINE 2) \$ _____
4. **ST. BERNARD TAX: 2% OF LINE 3** \$ _____
5. CREDITS: ATTACH W-2 FORMS FOR VERIFICATION.
TAX WITHHELD PAYMENTS & CREDITS
a. TAX WITHHELD BY EMPLOYER FOR ST. BERNARD \$ _____
b. _____ ESTIMATED TAX YOU PAID TO ST. BERNARD \$ _____
c. _____ TAX PAID CITY OR VILLAGE OF \$ _____
(NOT TO EXCEED 2% OF THAT PORTION TAXES PER W-2 - SEE INSTRUCTIONS - RESIDENTS ONLY)
d. PRIOR YEAR OVERPAYMENTS \$ _____
e. TOTAL CREDITS \$ _____

BALANCE DUE REFUND OR CREDIT 6. IF LINE 4 GREATER THAN LINE 5e PAYMENT OF BALANCE MUST ACCOMPANY THIS RETURN TAX DUE \$ []
a. PENALTY \$ _____ INTEREST \$ _____ TOTAL \$ _____
b. TOTAL AMOUNT DUE \$ _____
7. OVERPAYMENT TO BE REFUNDED \$ _____ OR CREDITED \$ _____ TO NEXT YEAR ESTIMATE
(If Line 5e is greater than Line 4)
NO ADDITIONAL TAXES OR REFUNDS OF LESS THAN FIVE DOLLARS (\$5.00) 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 _____

8. TOTAL INCOME SUBJECT TO TAX \$ _____ MULTIPLY BY TAX RATE OF 2% FOR GROSS TAX OF \$ _____
9. LESS EXPECTED TAX CREDITS
ESTIMATE FOR NEXT YEAR
a. WITHHELD BY AN EMPLOYER FOR ST. BERNARD (NOT TO EXCEED 2% OF THAT PORTION TAXED) \$ _____
b. OVERPAYMENT FROM PRIOR YEAR(S) \$ _____
c. PAYMENTS TO ANOTHER MUNICIPALITY (NOT TO EXCEED 2% OF THAT PORTION TAXED) \$ _____
d. TOTAL CREDITS \$ _____
10. NET ESTIMATED TAX DUE FOR _____ (LINE 8 LESS LINE 9d) \$ _____

11. AMOUNT PAID WITH DECLARATION (NOT LESS THAN 1/4 OF LINE 10) \$ []
12. TOTAL OF THIS PAYMENT (LINE 6 PLUS LINE 11) \$ []
TOTAL CHECKS PAYABLE TO ST. BERNARD TAX DEPARTMENT

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 we discuss this return with the preparer show to the left? Yes No

Signature of Person Preparing, if Other than Taxpayer _____ Date _____ Signature of Taxpayer _____ Date _____
Address _____ Telephone Number _____ Signature of Taxpayer _____ Date _____

THIS PAGE TO BE COMPLETED ONLY BY THOSE WHO HAVE MUNICIPAL TAXABLE INCOME OTHER THAN WAGES.

13. PROFIT FROM ANY BUSINESS OWNED (**ATTACH COPY OF FEDERAL SCHEDULE C**) \$ _____
- DO YOU USE SUBCONTRACT LABOR TO PERFORM WORK IN THIS MUNICIPALITY? YES NO
 IF YES, COPIES OF 1099'S ISSUED MUST BE SUBMITTED TO THIS OFFICE WITHIN
 (4) FOUR MONTHS AFTER THE END OF THE TAX YEAR.
- DO YOU HAVE EMPLOYEES WORKING IN THIS MUNICIPALITY? YES NO
 IF YES, COPIES OF W-2 FORMS MUST BE SUBMITTED BY FEBRUARY 28TH.
14. RENTAL INCOME (**ATTACH COPY OF FEDERAL SCHEDULE E**) \$ _____
15. OTHER TAXABLE INCOME (**ATTACH COPY OF APPROPRIATE FEDERAL SCHEDULE**) \$ _____
16. TOTAL OTHER INCOME (LINES 13 THRU 15) \$ _____
17. A NET LOSS PER PREVIOUS CITY INCOME TAX RETURNS (**ATTACH SCHEDULE**) \$ _____
18. NET TOTAL OTHER INCOME (LINE 16 LESS LINE 17) INSERT IN LINE 2 PAGE 1 \$ _____
- HAS YOUR FEDERAL TAX LIABILITY FOR ANY PRIOR YEAR BEEN CHANGED THIS YEAR AS
 A RESULT OF AN EXAMINATION BY THE IRS? YES NO
 IF YES, HAS AN AMENDED RETURN BEEN FILED FOR SUCH YEAR OR YEARS? YES NO
 DID YOU RECEIVE OR APPLY FOR A REFUND FROM ANY OTHER MUNICIPALITY IN 2003? YES NO
 IF SO, GIVE NAME OF MUNICIPALITY _____
 AMOUNT OF REFUND _____ YEAR REFUND WAS FOR _____

INSTRUCTIONS

FOR COMPLETION OF LINES 1 THRU 18

1. Should be the total of all Gross wages (usually Box 28) received. All W-2's must be attached. (Photocopies acceptable)
 - A. Deductions will be allowed only when W-2 is attached and all expenses substantiated by proper schedules. Employment expenses are allowable only with respect to wages on which tax is paid to St. Bernard.
2. All other taxable income reported lines 13 thru 18. INTEREST, DIVIDEND, CAPITAL GAINS AND PENSION INCOME NOT TAXABLE.
Business/Rental losses may not be used to offset W-2 compensation.
5. **Credit for tax paid to another City is limited to 2%** of the amount on which tax was withheld. You must take each W-2 and compute the tax credit individually – then insert the total of those tax credits on Line 5c.
 - a. List tax withheld by employer for St. Bernard.
 - b. Total estimated tax paid to St. Bernard.
 - c. Credit for tax paid another Municipality must be adjusted to credit limitation of 2% on that portion of income taxed by said Municipality.
 - d. Prior year overpayment of tax applied to _____ estimated tax for next year.
6. Payment should be enclosed with this form. If late, penalty and interest will be added.
 PLEASE NOTE: If only a portion of a St. Bernard resident's income is taxed by the City of employment, the untaxed balance of the individual's income is subject to the 2% St. Bernard tax.
7. Overpayment will be applied to next year estimate unless you request refund.
8. Insert the amount of income you expect to make this year. Estimate 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. If 1/4 is paid with this return, the balance will be billed quarterly. See schedule below.
14. Complete if **gross** income on all rental property owned exceeds \$3,600.00 per year (Include All Schedules).
15. Capital gains from the sale of depreciable property are taxed to the extent of depreciation taken (attach from 4797).
 Pension income as well as interest & dividend income is not taxable.
17. Operating losses may be carried forward for a maximum of five (5) years.

EXAMPLES OF DEDUCTIONS THAT ARE NOT ALLOWED: Individual Retirement Account (IRA); Simplified Employee Pension (SEP) plan; Keough (H.R. 10) Retirement Plan; Federal Schedule A deductions, 401K Plans.

EXTENSION POLICY: An extension request will be granted if a Federal Extension is filed with our office, an estimate paid and all requirements of the local tax ordinance have been met. EXTENSIONS ARE TO PROVIDE ADDITIONAL TIME TO FILE - PAYMENTS ARE NOT EXTENDED. Only those requests received in duplicate with a self-addressed postpaid envelope will have a copy returned after being marked appropriately.

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

APRIL 15,
File Declaration
with 1/4 payment

JULY 31,
Make 2nd
quarterly payment

OCT. 31,
Make 3rd
quarterly payment

JAN. 31,
Make 4th
quarterly payment

APRIL 15,
File return. Pay
quarterly payment

FAILURE TO FILE A REQUIRED RETURN AND/OR TO PAY TAXES DUE BY DATE SUBJECT YOU TO IMPOSITION OF PENALTIES AND INTEREST.