



# City of St. Bernard

Edward J. Geiser, Tax Commissioner

E-Mail: [tax@cityofstbernard.org](mailto:tax@cityofstbernard.org)

Dear Business Employer – Contractor – Subcontractor:

The City of St. Bernard income tax rate of 2.1 % is imposed on all taxable earnings of each employee who works or provides services in the City of St. Bernard and on the net profits of each business who conducts business, provides work, sales or services in the City of St. Bernard.

Taxable earnings include, but are not limited to all salaries, tips, incentive payments, fees, commissions, services, sales, and deferred compensation.

If you are an employer, contractor, or subcontractor who does business inside the jurisdiction of St. Bernard, you are required to withhold 2.1% on all compensation earned by your employees who work within the City of St. Bernard.

Withholding tax payments are to be made quarterly or monthly, depending on the total amount to be remitted. If the withholding amount exceeds \$200.00 per month, then you are required to remit the tax monthly. If the withholding amount is less than \$200.00 per month, payments may be made on a quarterly basis.

All nonresidents of St. Bernard engaged in business within the City of St. Bernard, or whose compensation was earned within St. Bernard and did not have St. Bernard tax withheld from their earnings, must file a tax return whether or not tax is due. Business activity includes rental property, sole proprietorship (Schedule C), partnership, and corporations.

All businesses, corporations, partnerships, trusts, estates or other entities conducting business in, performing services in, or deriving income (or loss) from activities in the City of St. Bernard must file a fiscal year tax return for the City of St. Bernard.

Enclosed is a complete listing of St. Bernard streets and boundaries. All of St. Bernard is in zip code 45217 (90% of zip code 45217 is St. Bernard.)

Please complete and return the enclosed questionnaire to enable appropriate account setup within the next ten (10) days. Should you have any questions, you may contact the St. Bernard Tax Department at (513) 242-7710 between the hours of 9:00am and 5:00 pm weekdays.

Sincerely,

*Edward J. Geiser*

Edward J. Geiser  
Tax Commissioner

Email: [tax@cityofstbernard.org](mailto:tax@cityofstbernard.org)

Website: [www.cityofstbernard.org](http://www.cityofstbernard.org)

# Business and Professional Questionnaire

For the purpose of maintaining accurate St. Bernard City Income Tax Records, please complete and return this questionnaire promptly to:

City of St. Bernard Tax Department  
110 Washington Avenue  
St. Bernard, OH 45217

Company Name \_\_\_\_\_ FED ID \_\_\_\_\_

Doing Business as \_\_\_\_\_ Phone \_\_\_\_\_

1. Name of Owner(s):

\_\_\_\_\_

2. President/Treasurer (If a corporation):

\_\_\_\_\_

3. Business Address:

\_\_\_\_\_

4. St. Bernard Address (if different):

\_\_\_\_\_

a. Is local address Home or Branch? \_\_\_\_\_

5. Location of Work/Sales/Service in St. Bernard:

\_\_\_\_\_

6. Starting Date: \_\_\_\_\_ Completion Date: \_\_\_\_\_

7. Type of Organization: Sole Proprietor \_\_\_ Partnership \_\_\_ Corporation \_\_\_  
S - Corporation \_\_\_ Non-Profit Corp \_\_\_ LLC \_\_\_ Association \_\_\_

If partnership, association or other incorporated joint business venture, indicate how the St. Bernard Income Tax Return upon the Net Profit will be filed and paid:

(a) in full by the business \_\_\_\_\_ or (b) separately by individual members \_\_\_\_\_

8. Are there now, or will there be Employees working in St. Bernard?

Yes \_\_\_ No \_\_\_.

If yes, # of employees \_\_\_\_\_  
Resident Non-Resident

9. Is this a courtesy withholding only for a resident working in a non-taxing city?

Yes \_\_\_ No \_\_\_

10. Nature of Business:

\_\_\_\_\_

11. Do you operate as a Contractor \_\_\_ Sub-Contractor \_\_\_

Are subcontractors employed who perform work/sales/services in this City?

Yes \_\_\_ No \_\_\_. **If YES, list all subcontractors on a separate sheet with names and addresses of all subcontractors.**

12. If you operate more than one place of business or own rental property, Please provide name and location of each (if more space is required, use reverse side of this form, please.)

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13. If you use a Payroll Processor, please list name and address:

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14. Will architectural work will be provided on-site?

Yes \_\_\_ No \_\_\_.

15. As an architect will you designate individuals or companies to work here?

Yes \_\_\_ No \_\_\_

If yes please list name and address:

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16. Do you or your company have personal property located in the City of St. Bernard for which you receive rental or lease payments?

Yes \_\_\_ No \_\_\_.

If yes, do you have income from this location (inventory, sales)?

Yes \_\_\_ No \_\_\_.

Do you service or have your machinery or equipment at this location.

Yes \_\_\_ No \_\_\_.

17. Other information to provide:

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Date: \_\_\_\_\_ Signature/Title: \_\_\_\_\_

Should you have any questions, you may contact the St. Bernard Tax Department at (513) 242-7710 between the hours of 9:00am and 5:00 pm weekdays.

Edward J. Geiser,  
Tax Commissioner

Email: [tax@cityofstbernard.org](mailto:tax@cityofstbernard.org)  
Website: [www.cityofstbernard.org](http://www.cityofstbernard.org)

# **MEMO TO BUSINESSES -CONTRACTORS - SUBCONTRACTORS**

**RE: BUSINESS RETURNS - FORM BR**

## **GENERAL INFORMATION**

### **When Are Tax Forms Due?**

Tax forms are due on or before April 15, 2008 (for tax year 2007) and April 15, 2009 (for tax year 2008) or the 15<sup>th</sup> day following the fourth month following the close of your fiscal year end.

### **Who Must File?**

All corporations, partnerships, trusts, estates or other entities conducting business in, performing services in, or deriving income (or loss) from activities in the City of St. Bernard.

### **Extensions**

Any taxpayer who has requested a federal extension may request an extension with the City of St. Bernard. The taxpayer shall make the request by filing a copy of the request for federal extension with the City prior to the tax return due date. A valid filed extension extends the due date for filing up to six months from the original due date. Your extension can be denied if you owe the City any tax, penalty, interest, assessment or other charge for late payment or non-payment, or if there is failure to file or failure to provide adequate documentation. **EXTENSIONS ONLY EXTEND THE PERIOD FOR FILING - NOT FOR PAYMENT. PENALTIES AND INTEREST WILL BE ASSESSED.**

### **Estimates**

An estimate of 100% of the previous year's local tax liability or 90% of the current year liability must be paid in by the fourth quarterly estimated tax due date. Estimated payments are due on the 15<sup>th</sup> day of the month following the end of the quarter.

### **Operating Losses**

A net operating loss by a business or profession is not deductible from W-2 wages, but may be carried forward for five (5) years to offset business income.

### **Required Documents**

Your return should be accompanied by a copy of the Federal Return and all pertinent federal schedules that relate to the municipal return. Examples include pages 1 and 2 of Schedule C; pages 1-4 of Schedule 1065 or 1120; pages 1-2 of Schedule E; pages 1-2 of Form 4797; Form 6252; Form 8825, etc. This is required to reconcile the return with that of the Federal Return thereby fulfilling your filing obligation.

Please note that you received this return because you are being carried on our records as an active taxpayer subject to filing a return. If for any reason you are not liable for filing a return, please fax us or mail the return to our office with a letter stating the reason why we should remove your name from our records.

Should you have any questions please contact the tax office at (513) 242-7710, fax (513) 242-5402, email at [tax@cityofstbernard.org](mailto:tax@cityofstbernard.org), or visit our office located at 110 Washington Avenue, St. Bernard, Ohio, between 9-5pm, Monday through Friday. Our tax forms will be available via our website at <http://www.cityofstbernard.org/taxforms.htm> .

Dear Businesses Employer – Contractor – Sub Contractor:

You are required to deduct earnings tax at a rate of 2.1% on all “qualifying wages”, as defined in Internal Revenue Code Section 3121(a), which is generally the Medicare wage box of the Form W-2, earned in the City of St. Bernard.

**NOTE: DUE DATE FOR MONTHLY PAYMENTS**

Where taxes withheld equal or exceed two hundred dollars (\$200.00) per month, payments must be made monthly **by the 15<sup>th</sup> day** of the month following the end of each month. If taxes withheld for St. Bernard are less than two hundred dollars (\$200.00) per month, payments must be made quarterly on or before the last day of the month following the end of the quarter (subject to the approval of the Tax Commissioner).

The following is a list of commonly encountered items of employee compensation which are taxable for municipal purposes and on which the employees’ withholding tax is imposed:

1. Salaries, wages, commissions, and other compensation before any deductions. Fees, Tips, and/or Bonuses
2. Incentive payments no matter how described, including but not limited to, payments to induce early retirement
3. Severance, separation, and/or termination pay, Strike pay, Supplemental unemployment pay (sub pay)
4. Gifts and prizes connected with employment
5. Employer-paid premiums through group term life insurance to the extent taxable for federal income tax purposes
6. Non-qualified deferred compensation plan (when subject to Medicare tax) – Income from nonqualified plans is included in the definition of “qualifying wages” at the time the income is deferred and is subject to withholding requirements.
7. Contributions made by or on behalf of employees’ retirement plans and tax deferred annuity plans (including Section 401K, Section 403b, Section 457b, etc.)
8. Employee contributions to retirement plans “picked up” by the employer
9. Grants to the extent they are taxable for federal income tax purposes
10. Payments made to employees as vacation wages
11. Payments made to employees on their wage continuation plan during periods of disability or sickness paid by the employer or through a third party (when subject to Medicare tax)
12. Value added of uniform, automobile or travel allowance
13. Trusts not made pursuant to employees’ retirement
14. Compensation paid in goods or services or property usage (taxed at fair market value)
15. Compensation taxed for deferral tax purposes resulting from the exercise of stock options
16. Director fees
17. Reimbursement in excess of deductible expenses (moving or relocation expense)
18. Medicare Exempt Employees – are subject to the requirements for “qualifying wages” in Box 5 of the Form W-2 even though that box will remain blank.
19. Cafeteria plans – IRC Section 125 wages are not included in the definition of Medicare wages and do not need to be deducted from Box 5.
20. **Stock Options-** Income from the exercise of stock options is included in the definition of “qualifying wages: and is subject to withholding requirements.

NOTE: Disqualifying disposition of an inactive stock option is considered “qualifying wages”. However, the employer is not required to withhold, but the recipient is liable for the tax.

This listing is not all inclusive, if you encounter something that is not on the list, please contact our tax office for a definitive ruling. Rule of thumb – if an item is employee compensation, it will nearly always be taxable and withholding will be required.

*NOTE: A written explanation will be required from the employer if Box 5 is not the largest wage figure on the W-2 form.*

Annual Reconciliations are due on or before February 28<sup>th</sup> of each year. Please submit electronic versions of W-2’s if available. Contact the tax office for specifics.

If you paid any individuals or companies that worked in St. Bernard as non-employees and issued a 1099-misc. it is required that you supply a copy of the 1099’s with the annual reconciliation.

Copies of the Form W-1 and Form W-3, as well as the instructions will be available via our website at [www.cityofstbernard.org](http://www.cityofstbernard.org) or contact the tax office at (513) 242-7710 Fax (513) 242-5402  
110 Washington Avenue St. Bernard, OH 45217 ATTN: Tax Department.



# CITY OF ST. BERNARD, OHIO

## Street Listing

ALL STREETS in ST. BERNARD ARE LOCATED IN ZIP CODE 45217

\* No residents on street

68 Streets Total

Rev.: 03-13-08

ADVANCE Avenue	508- 517	* GIRL SCOUT Lane From E. Ross Av. North to Sts.end Private-from McClelland to E. Ross		* MURRAY Road	100- 551
ALBERT Street	71- 128			* OAK Street	30- 50
ANDALUS Court	4808-4818	GREENLEE Avenue,	4212-5009	ORCHARD Street	6- 65
ANDREW Street	4913-4919	HARVEY Court	193- 238	PARK Place	4509-4546
ANGELS Way	10- 110	HEGER Drive	4603-5011	PHILLIPS Street	13- 49
BAKER Avenue	9- 133	IMWALLE Avenue	5109-5151	* RAILROAD Avenue	300- 400
BAKER Place	4720-4723	* INDUSTRIAL Court	4817	REDWOOD Terrace	4200-4298
BANK Avenue	101- 448	JACKSON Avenue	308- 422	* REV Drive	4100
* BEECH Street	5217-5257	JEFFERSON Avenue	205- 422	ROSE HILL Avenue	510- 606
BERTUS Street	12-4320	* JOHNSON Alley		ROSE HILL Lane	4339-4346
BROERMAN Avenue	5117-5200	* JUNE Street		ROSS Ave., EAST	14-1000
BURNET Avenue	4333-4715	KEMPER Avenue	4404-5012	ROSS Ave., WEST	103- 221
Church Street to Meadow Av. Washington Av. to Vine St.Park		* KIELEY Avenue	800-5178	* ROSS Lane	
CHALET Drive	4616-5011	LANGLEY Avenue	4210-4249	SCENIC Avenue	510- 515
CHURCH Street	8- 555	LAWRENCE Street,	4513-4608	SCHROEDER Drive	4401-4410
CLAY Street	14- 38	LEO Street	4534-4548	* SPRING GROVE Ave.	5009-5353
CLEVELAND Avenue	210- 421	LEONARD Avenue	4215-4405	SULLIVAN Avenue	4212-5011
DARTMOUTH Drive,	4221-4298	LUDLOW Place	7- 10	TENNIS Lane	506- 509
DELMAR Avenue	105- 515	MARTIN Street	11- 118	TOWER Avenue	4210-5008
DELMAR Court	4201-4209	McCLELLAND Avenue,	202- 422	VINE Street	
ERRUN Lane	4323-4344	MEADOW Avenue	167- 188	EVEN NUMBERS:	4200-5556
* ESTE Avenue	4900	MINMOR Drive	4216-4298	ODD NUMBERS:	4423-5555
* FISCHER Place	850-5200	MITCHELL Ave. EAST,		WASHINGTON Ave.,	105- 417
* FRANKLIN Avenue	City Park	<u>EVEN NUMBERS ONLY</u> ,	18- 660	WOODSIDE Heights	549- 641
		MOELLER Avenue	615- 630	ZETTA Avenue	4211-4250