

2008 INDIVIDUAL

MAKE CHECK OR MONEY ORDER PAYABLE TO: Village of Golf Manor

FORM IR FILE WITH Golf Manor Income Tax Bureau 6450 Wiehe Road Golf Manor, Ohio 45237 Phone: 531-5155

GOLF MANOR INCOME TAX RETURN Due on or before APRIL 15, 2009 FILING REQUIRED EVEN IF NO TAX IS DUE

LATE FILING OF THIS RETURN SUBJECTS YOU TO INTEREST AND A MINIMUM PENALTY OF \$75.00. LATE PAYMENT OF TAXES DUE SUBJECTS YOU TO INTEREST AND A MINIMUM PENALTY OF \$75.00.

IF TAXPAYER, AND SPOUSE, ARE FULLY RETIRED AND WITHOUT TAXABLE INCOME, PLACE AN X IN THIS BOX SIGN, DATE AND RETURN THIS FORM BY THE DUE DATE. TAXPAYERS NAME(S) AND ADDRESS (CORRECT IF NECESSARY)

EMPLOYER'S NAME(S) WORK PHONE SPOUSE'S EMPLOYER CITY WHERE EMPLOYED

Table with columns: SOCIAL SECURITY NO (ACCOUNT NUMBER), SPOUSES SOC SECURITY NO, REQUIRED (ARE YOU A RESIDENT OF GOLF MANOR?, DID YOU FILE A RETURN FOR LAST YEAR?, HAS INTERNAL REVENUE SERVICE INCREASED YOUR INCOME TAX LIABILITY FOR ANY PRIOR YEAR?, IF SO, HAS AN AMENDED VILLAGE OF GOLF MANOR INCOME TAX RETURN BEEN FILED?), YES, NO

IF YOU ARE A NEW RESIDENT, FILING THE FIRST TIME OR YOU MOVED SINCE FILING YOUR TAX RETURN, PLEASE FURNISH YOUR CURRENT MAILING ADDRESS AND DATE OF MOVE. MOVED INTO GOLF MANOR MOVED OUT OF GOLF MANOR

FILING INSTRUCTIONS ON BACK OF THIS FORM

OFFICE USE

Form with lines 1-7: ENTER TOTAL OF ALL GROSS WAGES, SALARIES, TIPS AND OTHER EMPLOYEE COMPENSATION; TOTAL OTHER TAXABLE INCOME OR DEDUCTIONS; TOTAL TAXABLE INCOME; GOLF MANOR TAX; TAX CREDITS; 2008 TAX DUE AND PAYABLE.

OFFICE USE ONLY: A. INTEREST CHARGE \$, PENALTY CHARGE, TOTAL ASSESSMENT \$; B. UNPAID TAX BALANCE LINE 6 \$ PLUS TOTAL ASSESSMENT LINE 7A \$ = TOTAL AMOUNT DUE \$

DECLARATION OF ESTIMATED TAX FOR YEAR 2009

Form with lines 8-10: ENTER TOTAL ESTIMATED 2009 INCOME; ESTIMATED TAX CREDITS; TOTAL ESTIMATED TAX DUE AND PAYABLE TO GOLF MANOR.

11. TOTAL AMOUNT DUE: TAX DUE FOR 2008 (LINE 6) \$ PLUS 1/4 2009 ESTIMATED TAX (LINE 10) \$ AMOUNT ENCLOSED

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 KNOWLEDGE.

Signature of Taxpayer (required to be valid) Date Signature of Joint Taxpayer Date

Signature of Person Preparing If Other Than Taxpayer Date COMPLETE LINES 12 THROUGH 20 ON THE BACK OF THIS FORM IF TAXPAYER AND/OR SPOUSE HAVE INCOME FROM SOURCES OTHER THAN WAGES AND/OR IF ANY DEDUCTIONS ARE BEING CLAIMED AGAINST WAGE EARNINGS.

12 TAXABLE INCOME NOT REPORTED UPON A W-2 FORM ATTACH COPY APPROPRIATE FEDERAL INCOME REPORTING FORM(S) \$ _____

13 NET PROFIT(S) (LOSS) FROM PROFESSIONAL AND/OR BUSINESS OPERATION(S) ATTACH FEDERAL SCHEDULE C \$ _____

14 NET PROFIT(S) (LOSS) FROM RENTAL PROPERTY AND/OR PARTNERSHIP(S) ATTACH FEDERAL SCHEDULE E \$ _____

15 TOTAL NET PROFITS (LOSSES) FROM BUSINESS ACTIVITIES LINE 13 PLUS LINE 14 \$ _____

IF A LOSS ENTER - 0 -

16 LOSSES FROM BUSINESS RENTAL PROPERTY OR PASSIVE ACTIVITIES MAY NOT BE USED TO OFFSET WAGES OR OTHER EARNED INCOME UNUSED LOSSES MAY NOT BE CARRIED TO OTHER TAX YEARS \$ (_____)

17 SUBTRACT LINE 16 FROM LINE 15 IF RESULT IS A LOSS LIST ON THIS LINE \$ (_____)

(NOTE: Losses from business, rental property or passive activities may not be used to offset wages or other earned income. Unused losses may not be carried to other tax years.)

18 IF THE CALCULATION ON LINE 17 (LINE 15 MINUS LINE 16) RESULTS IN A NET GAIN LIST THE AMOUNT ON THIS LINE \$ _____

19 DEDUCTIONS AND NON TAXABLE INCOME SEE INSTRUCTIONS FOR DETAILS (ATTACH FEDERAL FORM 2106 OR OTHER STATEMENT)

A _____ \$ _____

B _____ \$ _____

C TOTAL DEDUCTIONS AND/OR NON TAXABLE INCOME LINE 19A PLUS LINE 19B \$ (_____)

20 TOTAL OTHER TAXABLE INCOME OR DEDUCTIONS LINE 12 PLUS LINE 18 MINUS LINE 19C. (ALSO ENTER THIS TOTAL ON LINE 2) \$ _____

FILING INSTRUCTIONS

All Golf Manor residents, landlords and business owners are required by City Ordinance to file a city tax return each year on or before April 15th, WHETHER OR NOT TAX IS DUE. Retired residents without taxable income may simply complete the section in the upper left portion of the return. Be sure to sign the tax return.

TAXABLE INCOME is all gross wages, salaries and other compensation received and the net profits from the operation of a business, profession or other activity. Taxable income includes sick pay, vacation pay, unemployment benefits, deferred compensation (401k, stock options, etc.), tips, bonuses, profit sharing, severance pay, gambling winnings and insurance premium payments by employers shown on the W-2.

NON-TAXABLE INCOME Interest dividends, capital gains, social security and other retirement pension benefits are not taxable by the city.

ONLY a married couple may use one tax return for meeting the filing requirements of the tax ordinance. The income may be combined and listed on lines 1 and 2 and any previous year tax overpayment and estimated tax payments may be applied jointly.

LINE #1 is to be the grand total of all gross compensation from all W-2 forms for the tax year. Each W-2 form should be examined in all wage areas, Federal, State, Social Security and Local for the highest wages received income taxable by the city may differ from income taxed by the IRS. BE SURE TO ATTACH ALL W-2 FORMS WHEN FILING. If you wish the forms returned, please advise when filing.

LINE #5A is to be used for reporting taxes withheld by your employer(s) specifically for the Village of Golf Manor. If your place of employment is not in Golf Manor or in a non taxing location, any taxes withheld from your wages by your employer(s) will be for the city of cities in which you actually work. Your W-2 form(s) should identify the local taxing city, if it does not request this information of your employer.

LINE #5C is to be used for listing the tax credit for taxes withheld from wages by your employer(s) for cities OTHER THAN GOLF MANOR. You are permitted to take a tax credit for such other city taxes withheld of up to 1.7% of the wages taxed by the other municipality where you actually worked. This credit is limited to the Golf Manor tax rate because none of these taxes are received by Golf Manor; they remain with the city to which they have been paid by your employer(s). **EXAMPLES:** If city tax has been withheld by the employer at a rate of 1% on all W-2 gross wages for the City of Springdale, the Golf Manor taxpayer is allowed full credit for the Springdale taxes paid, and would be liable for additional tax to Golf Manor for the difference in the tax rates between the two cities, or additional tax on the gross wages of .7%. If however, the employer withholds tax for a city with a 2.1% tax rate, Cincinnati as example, and the gross wages upon the W-2 form is taxed at that 2.1% rate, the taxpayer would owe NO tax to Golf Manor because of the available credit of 1.7% of the earnings has been taxed by another city. The excess .4% tax paid in this case **MAY NOT** be used to offset other taxable income. **THE TAX CREDIT CALCULATION FOR TAXES WITHHELD FOR ANOTHER CITY IS TO BE MADE FOR EACH SEPARATE W-2 EARNINGS PER LOCALITY.**

LINE #6 TAX DUE. If by making this calculation the sum on this line is one dollar or more, full payment must be received on or before the due date. Any tax remaining unpaid after the date due is subject to interest and penalty charges as prescribed by ordinance. If the tax has been overpaid Line #7, and you wish a tax refund please allow at least 120 days from the date of filing for the return for payment.

LINE #8 THRU 11 are required to be completed. One fourth (1/4) of the total estimated tax due on line 10 must be paid at the time of filing - No later than April 15.

LINE #12 is for reporting such items as non-employee income listed on a 1099 form, sales, commissions, fees and other taxable income. Line #13 through 17 are for reporting profits or losses from the business activities listed. **BUSINESS LOSSES MAY NOT BE USED AS A DEDUCTION AGAINST WAGE EARNINGS.** READABLE COPIES OF ALL SUPPORTING FORMS AND SCHEDULES MUST BE ATTACHED BEFORE ANY ITEM WILL BE CONSIDERED AS APPLICABLE TO THIS TAX RETURN.

LINE #19 DEDUCTIONS AND NON-TAXABLE INCOME this line is for use by those claiming employee business expenses as a deduction from earnings. This deduction will be permitted **ONLY** when accompanied by a copy of a properly completed Federal 2106 Expense form. A copy of the taxpayers 1040 Federal Tax return **MAY** be requested. Contributions made to an Individual Retirement Account (IRA), Simplified Employee Pension (SEP), KEOGH (HR 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 taxable.

EXTENSIONS Requests for extensions must be submitted in writing to the Golf Manor Tax Bureau by the date of the return, April 30. Extensions received after the due date will not be approved. The request must state the requested extension date and must be signed by the taxpayer or the taxpayer's agent. Extensions may only be granted up to one month beyond the extension date requested of the IRS for the filing of the Federal Income Tax Return. An extension to file is **NOT** an extension to pay. To receive a copy of the approved extension enclose a self-addressed stamped envelope with your request. Payment of the tax due must be made by the Filing date, April 15, to avoid assessment of penalty and interest.

NOTE: IN ORDER TO BE CONSIDERED A LEGAL TAX RETURN THE TAX DUE (LINE 6) AND AT LEAST 1/4TH OF THE ESTIMATED TAX (LINE 10) MUST BE PAID IN FULL.

TAX RETURN FILING AND PAYMENT CALENDAR

ON OR BEFORE APRIL 15, File Declaration with 1/4th payment.	ON OR BEFORE JUNE 15, Make 2nd quarterly payment.	ON OR BEFORE SEPT. 15, Make 3rd quarterly payment.	ON OR BEFORE JAN. 15, Make 4th quarterly payment.	ON OR BEFORE APRIL 15, File return. Pay quarterly payment
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