

# FILING INSTRUCTIONS FOR THE VILLAGE OF BLUFFTON INCOME TAX RETURN

**MUST BE FILED BY APRIL 15**

## WHO MUST FILE

\* **Mandatory Filing:** For All Residents and all businesses having tax liabilities under terms and conditions of the local ordinances.

\* **Filing Date:**

Your return Must Be Filed By April 15, or 3 1/2 Months After the End of Fiscal Period, or a Copy of the Federal Extension in Lieu of Return

\* **Remittance:**

Make Your Remittance Payable to The Village of Bluffton. ( No Payment is Due if Less than \$1.00 nor any refund will be issued if under a \$1.00)

\* **Mailing:**

Mail Your Final Return Complete With W-2's, 1099's And/Or Appropriate Schedules.

**To: Bluffton Income Tax Department**

P.O. Box 228, Bluffton, OH 45817-0228

\* **Extensions:** Must be filed with this office prior to April 15. Extensions received after April 15 will NOT BE APPROVED.

TAXPAYERS FILING AFTER DATE DUE WILL BE ASSESSED A LATE FEE AS PROVIDED IN THE TAX ORDINANCE. LATE FEE IS ASSESSED WHETHER A TAX BE DUE OR NOT. (SEE INSTRUCTIONS #9)

\* Please take this form to your Accountant if you do not prepare it yourself. It contains your Account Number for your Municipal Tax Account .

\* **Assistance:**

For Questions Not Answered in General Information, Please Call ( 419) 358-2066

## GENERAL INFORMATION FOR FILING

1. TAX RATES:

- The Village of Bluffton Tax Rate is 1.25% (EFFECTIVE 1-1-2006)
- Please notify the TAX OFFICE, on the Tax Return sent you, or by letter if you have no gross income to report. (Sign and date before sending in) Due April 15.
- Please make any changes of address on Tax Return in spaces indicated.

2. WHO SHOULD FILE THIS RETURN:

- On or before April 15th of each year, all residents 16 years or older are required to file a return with the Tax Office, whether or not an amount is due.
- Retired residents may be relieved of the annual filing requirements. Contact the tax office for information.
- No refund is given and no remittance is due, if it is less than \$1.00.

3. INCOME TAX IS LEVIED UPON THE FOLLOWING:

- On all salaries, wages, commissions, rentals (totaling over \$250 per month), and other personal compensation received by Bluffton residents or received by non-residents of Bluffton for work done, rentals, or services preformed or rendered in Bluffton.
- On the net profits of all unincorporated businesses, partnerships, professions, rentals, farm income, or other activities conducted by residents, and non-residents for activities within the Municipality.
- On the net profits of all corporations derived from work done or services performed or rendered and business or other activities conducted in the Municipality.

4. WHAT CONSTITUTES NET PROFITS:

Net Profits shall be determined on the basis of the information used for Federal Income Tax Purposes, adjusted to the requirements of the Income Tax Ordinance.

5. INCOME NOT TAXABLE:

- Poor Relief, unemployment insurance benefits from state, old age pensions, or similar payments received from local, state, or federal governments or charitable or religious organizations.
- Proceeds of insurance, annuities, worker's compensation insurance, social security benefits, pensions, compensations for damage for personal injuries and like reimbursement, not including damages for loss of profits.
- Compensation for damage to property by way of insurance or otherwise.
- Interest and dividends from intangible property.
- Military pay and allowance received as a member of the armed forces of the United States.
- Any charitable, education, fraternal or other type of non-profit association or organization enumerated in section 718-01 of the Revised Code of Ohio, which is exempt from the payment of real estate taxes is exempt from payment of the tax imposed by this Ordinance.
- Individuals withheld upon, that did not attain 16th birth date during taxable year, are eligible for a full refund.
- Employee Business Expense (IRS form 2106) must be attached to Tax Return before allowed.

6. MUNICIPAL CREDITS:

- Allowed tax credits for taxes withheld and paid to another Municipality is up to and including 100% of 1.25%.

7. Do not fail to sign and date your return before submitting it to the Income Tax Office. A return is not "filed" within the meaning of the law, until signed by the taxpayer or an agent legally authorized to sign tax returns for such taxpayer.

8. Legible copies of each W-2's or 1099's and Schedules must be attached to your return. A return will not be considered "filed" unless the above mentioned are included.

9. LATE FILING OR PAYMENT:

INTEREST: 1/2% per month or fraction thereof for each Tax Return and/or Estimate at 90% of tax due late

PENALTY: The greater of:

Late Filing Penalty: \$10.00 - 1-30days; \$25.00 - 31-60 days, \$50.00 -61-90 days; \$100.00 - 91 or more days late. Or 1 1/2% month of fraction thereof

10. WHO MUST MAKE A DECLARATION - a declaration of estimated tax must be made by: ( See Worksheet note line #7)

- EVERY RESIDENT of the Municipality who expects to receive any taxable income which will not be subject to withholding from wages, salaries, commissions and other personal service compensation, whether such income results from labor performed or services rendered within or without the Municipality.

- EVERY NON-RESIDENT of the Municipality whose entire income tax liability is not withhold from wages, salaries, commissions, and other compensation earned for work done, or services performed, or rendered within the Municipality.

- FIDUCIARIES OF ACTIVE TRUSTS OR ESTATES the operation of which produces income within the Municipality.

- WHEN AND WHERE TO FILE DECLARATION: The declaration for calendar year must be filed on or before April 15, with the Tax Administrator. All wage earners must file on a calendar year basis. Fiscal year taxpayers shall file on or before the 15th of the month 3 1/2 months following the beginning of their fiscal year with 22.5 % due at filing.

e. PAYMENTS OF ESTIMATED TAX

Individuals must pay at least 45% on July 31, 67 1/2 is due by October 31 and 90% by January 31st.

Non-Individuals must pay 45% on June 15th, 67 1/2 by September 15th and 90% by December 15th.

Anyone may pay in full when they file or any date before the last due date for them.

11. The failure of any employer or person to receive or procure a return, declaration or other required form shall not excuse him from making any information return, declaration, or return, from filing such form, or from remitting the tax.

12. BUSINESS RETURNS ONLY - Local independent contractors and non-employee expenditures claimed on the Bluffton Income Tax Return must have copies of 1099 Misc attached or fully written explanation submitted before the expense will be allowed as a deduction.

DO NOT REMIT DECLARATION WORKSHEET

**DECLARATION OF ESTIMATED VILLAGE OF BLUFFTON INCOME TAX WORKSHEET**

FOR THE CALENDAR YEAR \_\_\_\_\_ or Fiscal Year Ended \_\_\_\_\_

- |  |          |
|--|----------|
| 1. Estimated Income from Wages, Salaries, Commissions, Etc., before any payroll Deductions. . . . .      | \$ _____ |
| 2. Estimated Net Rentals and Other Income . . . . .  | \$ _____ |
| 3. Estimated Net Profit (or Loss) from Business or Profession. . . . .                                   | \$ _____ |
| 4. Total Estimated Income Tax Subject to Tax. . . . .  | \$ _____ |
| 5. Estimated Tax at 1.25% or .0125 of Line 4. . . . .  | \$ _____ |
| 6. Estimated Local Tax Withheld at (1.25%) and Other Tax Withheld ( See General Information #6). . . . . | \$ _____ |
| 7. Estimated Tax per this Declaration (Subtract Line 6 from Line 5). . . . .                             | \$ _____ |
| 8. Amount due with this estimate (22.5% of Line 7). . . . .  | \$ _____ |

**RECORD OF ESTIMATED TAX PAYMENTS**

Voucher Number	Date	Check #	Amount	Voucher Number	Date	Check #	Amount
1				3			
2				4			
				Total. . . . . _____			