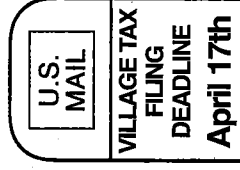


BELLVILLE VILLAGE INCOME TAX  
142 PARK PLACE  
BELLVILLE, OHIO 44813  
Phone (419) 886-2245 Ext. 3  
Fax (419) 886-2297

# Annual Village Income Tax Return



## -VILLAGE OF BELLVILLE, OHIO - INCOME TAX FORMS-

Dear Taxpayer:

This is your Bellville, Ohio Village Income Tax Package. To assist you in filing your return, we have included INSTRUCTIONS. THE ANNUAL RETURN IN DUPLICATE, INCLUDING THE DECLARATION OF ESTIMATED TAX.

MANDATORY TAX FILING has been enacted by Village Council beginning with the 1990 Tax Year. All residents of Bellville, Ohio **sixteen (16) years** of age or older are required to file an annual return with the Bellville Income Tax Department.

### IMPORTANT

BEFORE preparing your return: READ ALL GENERAL INFORMATION AND INSTRUCTIONS CAREFULLY.

AFTER preparing your return – Be sure the following requirements have been completed:

- **FILE YOUR RETURN BY APRIL 17TH.** If delinquent, late Filing Penalty and/or Interest Charges will be Assessed.
- **ATTACH ALL REQUIRED FORMS (W-2, 1099, or FEDERAL SCHEDULES)** to verify all reported figures.
- **SIGN THE RETURN**, both Husband and Wife must sign a joint return.
- **INCLUDE PAYMENT OF ANY TAX DUE.** NONPAYMENT WILL INCUR PENALTY AND/OR INTEREST CHARGES.
- **COMPLETE THE DECLARATION OF ESTIMATED TAX** for the following year and include payment of the first installment. This must be done if you anticipate owing \$200 or more tax.

If you have questions, call or visit our office at 142 Park Place. Our telephone number is (419) 886-2245 Ext. 3. Our Fax telephone number is (419) 886-2297.

**Web Site** [www.bellvilleohio.net](http://www.bellvilleohio.net)

Sincerely,

Sandra J. Homerick  
Tax Administrator

## TAXABLE INCOME INCLUDES (but is not limited to)

1. Wages, salaries and other compensation.
2. Bonuses and tip income.
3. Commissions, fees and other earned income.
4. Sick pay
5. Employer supplemental unemployment benefits (SUB pay).
6. Employee contributions to retirement plans (Deferred Compensation).
7. Net rental income.
8. Net profits of business or profession, corporation, etc.
9. Income from partnerships, estates or trusts.
10. Ordinary gains and losses as reported on federal forms.

## GENERAL INFORMATION

**1. WHO MUST FILE:** A return must be filed by all Village of Bellville resident individuals, 16 years of age or older. Partnerships, corporation and any other entity having income attributable to the Village of Bellville must also file.

**2. WHEN AND WHERE TO FILE RETURNS:** Taxpayers who end their year on December 31, must file on or before April 17th. Taxpayers on a fiscal or partial year basis, must file within 120 days following the end of such period. The return is to be filed with: **BELLVILLE INCOME TAX DEPT., 142 PARK PLACE, BELLVILLE, OHIO 44813.**

**3. TAX CREDIT:** Every individual resident taxpayer who has paid a municipal income tax to another Municipality shall be allowed a credit of .5% of wages that taxes were imposed upon by that municipality toward the tax imposed by the Village of Bellville for the current tax year. See Line 7(c) on the Income Tax Return.

**4. EXTENSION OF TIME TO FILE:** May be granted by the clerk/treasurer for good cause. Make a written request on or before the due date stating the valid reason. An IRS Automatic Extension of Time to File Application will be accepted at the time of filing. Interest will start to accrue on any Tax balance due from the original Filing Deadline date even though an extension of time to file may or may not be granted.

**5. DECLARATION OF ESTIMATED TAX FOR THE FOLLOWING YEAR:** Every taxpayer who anticipates owing \$200 or more tax shall file a Declaration of Estimated Tax (See Form A-11 on Tax Return). This declaration is to be filed with the Bellville Tax Department by April 17, accompanied by payment of no less than 22½% of the total estimated tax. A quarterly statement for any balance due will be mailed. (ord.)

**6. SIGNATURE:** Do not fail to sign and date your return. A tax return is not legally filed until signed by the taxpayer or a legally authorized agent.

**7. PENALTY AND INTEREST:** If this return is delinquent, compute penalty and interest. Refer to line 8 on your Bellville Tax Return for applicable reason and rates.

**8. CHANGE IN TAX LIABILITY:** An amended Bellville return is required within three months of the determination of any changed tax liability resulting from Federal Audit Judicial Decision or other circumstance.

**9. PART YEAR RESIDENT:** Attach the computation of part year allocation, and indicate date of move to or from Bellville.

**10. PROPER ATTACHMENTS:** All income earned must be supported by copies of all applicable federal schedules, W-2's, 1099's or other substantiating documents and must be attached to the return when it is filed. Any return received without all of the applicable schedules and attachments will be marked "INCOMPLETE" and returned to the taxpayer. Completed returns must be received by April 17th (postmarked April 18th) to avoid interest and penalty charges.

- FILE RETURN BY APRIL 17th.
- FILE DECLARATION BY APRIL 17th.
- INCLUDE PAYMENT OF TAX DUE.
- ATTACH W-2's, Federal Schedules of Income, if Bellville Schedules are not completed.

## INCOME NOT SUBJECT TO VILLAGE INCOME TAX

1. Interest or dividend income.
2. Pension and retirement income.
3. Social Security or poor relief.
4. State unemployment benefits (Not including SUB Pay).
5. Alimony.
6. Military pay allowances (by members of the Armed Forces of the United States).
7. Earnings of persons under 16 years of age.
8. Capital gains and losses.

## TAX RETURN INSTRUCTIONS

### INDIVIDUALS

**PAGE 1. COMPLETE NAME, ADDRESS, SOCIAL SECURITY #, AND STATUS BOX.** List total wages on line 1 (attach W-2's). Include Deferred Compensation. Employee Contributions to Retirement Plans are Taxable. Follow remaining Line Instructions.

**PAGE 2. IF YOU HAVE OTHER INCOME** (income other than reported on form W-2) complete page 2, per line instructions, return to page 1, line 2 to compute tax due. Attach a copy of any Federal Schedules used, or 1099's.

Contact the Bellville Income Tax Department if you have questions.

### NET PROFITS – BUSINESS

**CORPORATIONS, PARTNERSHIPS, S-CORPS, PROPRIETORSHIP, ESTATE & TRUSTS, ASSOCIATIONS, OTHER BUSINESS ENTITIES.** Net profits determined on basis of information used for Federal Income Tax purposes, reconciled to village taxable income.

**PAGE 1. COMPLETE NAME, ADDRESS, FED. ID #.**

**PAGE 2. FOLLOW LINE INSTRUCTIONS, THEN RETURN TO PAGE 1, LINE 3 TO COMPUTE TAX DUE. ATTACH COPIES OF APPLICABLE SCHEDULES.**

### SCHEDULE C – PROFIT/LOSS FROM BUSINESS/PROFESSION:

Use Bellville form or attach Federal Schedule C. If you operate more than one business, and maintain separate books, a copy of Schedule C should be attached for each business, and the total entered on line 18. A Tax Return must be filed if a Net Loss has been incurred for the tax year.

### SCHEDULE E – INCOME FROM RENTS:

(A Bellville Income Tax Return must be Filed even if a Net Loss has been incurred.)  
RESIDENTS of Bellville are subject to the Village Income Tax on the net profit of all rental property, regardless of location.

**NONRESIDENTS** of Bellville are subject to tax on the portion of such net profit earned from property located in Bellville.

Attach Federal Schedule E, or complete Bellville Schedule E and enter total on line 19.

### SCHEDULE H – OTHER INCOME:

Taxable income includes: income from estates, trusts and partnerships (if not paid by partnership entity), fees, tips, gifts, gaming, wagering, and employee business expenses not included on form W-2. Enter total on line 20.

### BUSINESS LOSSES:

Losses from any business activity or occupation not subject to withholding under the ordinance may not be deducted from income received or tax withheld for services performed for an employer.

### SCHEDULE X:

This Schedule is used to adjust the Federal Net Income to the Bellville Taxable Income.

### SCHEDULE Y – BUSINESS ALLOCATION FORMULA:

For partnerships, corporations, fiduciaries, associations and nonresident business entities doing business within and outside Bellville, if actual records of their Bellville business are not maintained separately. If the taxpayer did not have a place of business outside Bellville during the filing period, the business allocation percentage is 100%.

### SCHEDULE Z – PARTNERS DISTRIBUTIVE SHARE OF NET INCOME:

All partnerships and S-corporations must complete this section.

File With and Mail To:

BELLVILLE VILLAGE INCOME TAX
142 Park Place
Bellville, Ohio 44813
Phone (419) 886-2245 Ext. 3

All residents, 16 years old and older, MUST file a 2017 return. The Department of Taxation will be glad to assist you in completing this form. Call 419-886-2245 Ext. 3 on Tuesday, Wednesday, or Thursday 9:00-4:00.

2017

VILLAGE OF BELLVILLE, OHIO INCOME TAX RETURN

For Jan. 1, 2017 - Dec. 31, 2017
or

Fiscal Period to
- CALENDAR YEAR TAXPAYERS FILE ON OR BEFORE APRIL 17 -
FISCAL and PARTIAL YEARS FILE
WITHIN 120 DAYS of end of tax period

Note: Extension of Time To File Application must be filed with the Village by the original Village Filing deadline date. All granted extensions will be acknowledged.

ACCT.#

NAME

ADDRESS

(MALE) Soc. Sec. No.

(FEMALE) Soc. Sec. No.

Business Fed. I.D. No.

Phone No.

SCHEDULE "A"

Wages, Salaries, Tips and other employee compensation, which includes Contributions to Retirement Plans - (Deferred Compensation) - Report "Local" wage figure from W-2 Copy or "Gross Wage" figure if "Local" figure does not include Total Gross earnings.

ALL RESIDENTS MUST FILE

Table with 5 columns: (1) Name of Employer, (2) Where employed (City and State), (3) Amount of Bellville Income Tax Withheld, (4) City Tax Withheld in Other Cities, (5) Total Gross Earnings Before Deduction. Includes rows for Total Tax Withheld, Gross Income, Net Profit from Rentals, Net Profit from Business or Profession, Income from Partnerships, Total Income, Enter Total Tax Due, and CREDITS.

FORM A-10-17 (No Credit To Next Year if Overpayment Under \$1.00)

DECLARATION OF ESTIMATED TAX FOR 2018

If your Bellville tax is \$200 or more, it is Mandatory to make a declaration and payment. NOTE: See "General Information" instructions on preceding page - Item #5

- 1. Total estimated income subject to tax \$
2. Less any estimated tax to be withheld \$
3. Balance of Bellville Village Income Tax declared (Enter Here ->) \$
4. Less credits: A. Overpayment (From Line 11 Above) \$
B. Previous payment(s) (Enter Here ->) \$
5. Unpaid balance of net tax due \$
6. Attach check or M.O. for amount due (At least 22.5% of Line 5 Payable with Tax Return Filing) Estimate - Pay This Amount \$

FORM A-11-18 IF PAYING AN ESTIMATE--PAY THIS AMOUNT IN ADDITION TO LINE 10 ABOVE. Total Paid \$

We, the taxpayer, elect to authorize a return preparer to communicate with the tax administrator about matters pertaining to this return.

The undersigned declares that this return (and accompanying schedules) is a true, correct and complete return for the taxable period stated and that the figures used herein are the same as used for Federal Income Tax purposes where applicable. This Tax Return is Not Legally filed if not signed by the Taxpayer(s) or a legally Authorized Agent.

Signature of Person Preparing if Other Than Taxpayer

Date

Signature of Taxpayer or Agent

Date

Address of Firm or Preparer

Signature of Spouse (if filing jointly)

Date

IMPORTANT NOTICE: If you file this return in person at the Tax Office, bring both copies.

Business Name \_\_\_\_\_ Business Address \_\_\_\_\_

**SCHEDULE C – PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION**

1. TOTAL RECEIPTS, LESS ALL ALLOWANCES, REBATES AND RETURNS. \_\_\_\_\_ \$
  2. LESS: Cost of Labor \$ \_\_\_\_\_ Material, supplies and other costs \$ \_\_\_\_\_
  3. GROSS PROFIT FROM SALES, ETC., (line 1 less line 2) \_\_\_\_\_ \$
  4. DIVIDENDS \$ \_\_\_\_\_ INTEREST \$ \_\_\_\_\_ ROYALTIES \$ \_\_\_\_\_
  5. RENTS RECEIVED, IF CONNECTED WITH TRADE OR BUSINESS \_\_\_\_\_
  6. OTHER BUSINESS INCOME (specify discounts, rebates, etc.) \_\_\_\_\_
  7. TOTAL BUSINESS INCOME BEFORE DEDUCTIONS \_\_\_\_\_ \$
- BUSINESS DEDUCTIONS**
8. Advertising and Promotion \_\_\_\_\_ \$
  9. Auto, truck and travel \_\_\_\_\_ \$
  10. Bad debts \_\_\_\_\_
  11. Interest on Business indebtedness \_\_\_\_\_
  12. a. Income taxes on business \_\_\_\_\_ \$
  - b. Other business taxes \_\_\_\_\_ \$
  13. a. Compensation of Officers \_\_\_\_\_ \$
  - b. Salaries and Wages \_\_\_\_\_ \$
  - c. Payment to partners \_\_\_\_\_ \$
  14. Depreciation, Amortization \_\_\_\_\_
  15. Rents (Paid to) \_\_\_\_\_
  16. Other (List if over 10 percent of Line 17) \_\_\_\_\_ \$
  17. Total Business Deductions \_\_\_\_\_ \$
  18. Net Profit or Loss from Business (Line 7 less line 17) \_\_\_\_\_ \$

**SCHEDULE E – INCOME FROM RENTS (if not included in Schedule C)**  
(Attach statement explaining columns (C), (D), and (E))

(A) Kind & location of property	(B) Amount of Rent	(C) Depreciation	(D) Repairs	(E) Other Expenses	(F) Net Income (or loss)

**19. TOTAL SCHEDULE E NET INCOME** \_\_\_\_\_ \$

**SCHEDULE H – OTHER INCOME NOT INCLUDED IN SCHEDULES C OR E**  
INCOME FROM PARTNERSHIPS, ESTATES & TRUSTS: FEES, TIPS, GAMING, WAGERING, ETC.  
(Do Not Include Interest, Dividends, Insurance and Soc. Sec.)

Received From	For (describe)	Amount

**20. TOTAL INCOME SCHEDULE H** \_\_\_\_\_ \$

**21. TOTAL SCHEDULES C, E, & H. ENTER ON LINE 2 PAGE 1** \_\_\_\_\_ \$

**FOR BUSINESS ACCOUNTS - SCHEDULE X - RECONCILIATION WITH FEDERAL INCOME TAX RETURN**  
ITEMS NOT DEDUCTIBLE

- a. Net loss from sale, exchange or other disposition of capital or other assets. \_\_\_\_\_
- b. Interest and/or Other Expense incurred in the production of non-taxable income \_\_\_\_\_
- c. City or State Income Taxes Paid or Accrued \_\_\_\_\_
- d. Withdrawals by Owner \_\_\_\_\_
- e. Payments to Partners \_\_\_\_\_
- f. Other Deductions Not allowable (explain) \_\_\_\_\_
- g. \_\_\_\_\_
- h. \_\_\_\_\_
- i. \_\_\_\_\_
- j. \_\_\_\_\_
- k. \_\_\_\_\_
- l. \_\_\_\_\_
- m. Total Additions (enter on Line 4a page 1) \_\_\_\_\_
- n. Net gain from sale, exchange or other disposition of capital or other assets. \_\_\_\_\_
- o. Interest Income earned or accrued \_\_\_\_\_
- p. Dividends (less Federal exclusion) \_\_\_\_\_
- q. Income from Patents and Copyrights \_\_\_\_\_
- r. Other income exempt from Bellville Income Tax (explain) \_\_\_\_\_
- z. Total Deductions (enter on Line 4b page 1) \_\_\_\_\_

**SCHEDULE Y – BUSINESS ALLOCATION FORMULA**

- STEP 1. Average Value of Real & Tangible Personal Property \_\_\_\_\_
- Gross Amount Rentals Paid Multiplied by 8 \_\_\_\_\_
- TOTAL STEP 1 \_\_\_\_\_ %
- STEP 2. Gross Receipts From Sales Made and/or Work or Services Performed \_\_\_\_\_ %
- STEP 3. Wages, Salaries, Etc. Paid \_\_\_\_\_ %
4. Total Percentages \_\_\_\_\_ %
5. Average Percentage (Divide Total Percentages by Number of Percentages Used - Carry to Line 5b Page 1) \_\_\_\_\_ %

**SCHEDULE Z – PARTNERS' DISTRIBUTIVE SHARES OF NET INCOME**

1. Name of each partner	2. Address		3. Distributive Shares of Partners		4. Other Payments	5. Taxable Percentage	6. Amount Taxable
	(a)	(b)	Percent	Amount			
7. Totals from Schedule C above.			100	\$			XXXXXXXXXX