

# VILLAGE OF BLUFFTON, OHIO

File with:  
**Bluffton Income Tax Department**  
**P.O. Box 228**  
**Bluffton, OH 45817-0228**

## INCOME TAX RETURN

for Tax Year

or

Fiscal Year:

from: to:

 

**DUE DATE: APRIL 15th**  
or (31/2) months after the end  
of the above fiscal period.

Your Soc. Sec. #: \_\_\_\_\_  
 Spouse Soc. Sec. #: \_\_\_\_\_  
 Business Fed. ID #: \_\_\_\_\_

IF YOU MOVED DURING THE YEAR YOU  
MUST COMPLETE THE LINES BELOW:

PREVIOUS ADDRESS: \_\_\_\_\_ DATE OF MOVE: \_\_\_\_\_  
 Address Line-1 \_\_\_\_\_  
 Address Line-2 \_\_\_\_\_  
 City, St. ZipCode \_\_\_\_\_

IF YOU RENT  
PLEASE GIVE COMPLETE NAME & ADDRESS OF LANDLORD:

Landlord Name \_\_\_\_\_  
 Address Line-1 \_\_\_\_\_  
 Address Line-2 \_\_\_\_\_  
 City, St. ZipCode \_\_\_\_\_

**CURRENT NAME AND ADDRESS:**  
(IF ADDRESS IS INCORRECT, PLEASE MAKE CORRECTION)

Your Name..... \_\_\_\_\_  
 Spouse Name..... \_\_\_\_\_  
 Address Line-1..... \_\_\_\_\_  
 Address Line-2..... \_\_\_\_\_  
 City, St. ZipCode. \_\_\_\_\_

I am **not** required to complete this tax return because: (Sign form and file by due date)

1.  Total/permanent disability  
 2.  Moved out prior to above Tax Year, give date: \_\_\_\_\_  
 3.  Retirement income only  
 4.  Taxpayer deceased, give date: \_\_\_\_\_  
 5.  Only income is from non-taxable source, list source: \_\_\_\_\_

PAGE I, SECTION 1, W-2 WAGES & BUSINESS INCOME		ATTACH W-2's TO BACK OF THIS PAGE
1) Wages: Total GROSS wages (typically the larger of box 5 or box 18 on W-2) (See Instructions)	No. of W-2's attached: _____	1)
2) Less Employee Business Expenses from Federal Form 2106 (Attach Schedule)		2)
3) Less Non-Resident Income, if Part Year Resident (Attach worksheet/Employer letter)		3)
4) Taxable Wages (Subtract lines 2 and 3 from line 1). If no other income, take total to line 11		4)
5) Total Business Income (From page 2, line 5) (Attach Federal Schedules)	5)	
6) Adjustments to Business Income (From page 2, line 6)	6)	
7) Adjusted Business Income (Add lines 5 and 6)	7)	
8) Amount Allocable to Bluffton (From page 2, line 8) _____% of line 7) =	8)	
9) Less Net Loss From Previous Returns (From page 2, line 9)	9)	
10) Taxable Business Income (Subtract line 9 from line 7 or 8)		10)
11) Total Taxable Income (Add lines 4 and 10)		11)

PAGE 1, SECTION 2, INCOME TAX	
12) Bluffton Income Tax (One and one quarter percent or 1.25% of line 11)	12)
13) Less Bluffton Tax withheld	13)
14) Less Credit Carry-over	14)
15) Less Estimated Tax Paid	15)
16) Less Other City Tax Withheld (Not to exceed 1.25% per W-2)	16)
17) Total Credits Allowable (Add lines 13, 14, 15, and 16)	17)
18) Tax Due (If line 12 is greater than line 17, subtract line 17 from line 12)	18)
19) Late Filing Penalty (\$10.00 [1-90 days]; \$25.00 [91-120 days]; \$50.00 [121-150 days]; \$75.00 [151-180 days]; \$100.00 [181 or more days])	19)
20) Late Payment Penalty (1.5% of delinquent tax per month) (if applicable)	20)
21) Interest (.5% of delinquent tax per month) (if applicable)	21)
22) Total Amount Due (Add lines 18, 19, 20, and 21) ( <b>PAYMENT MUST ACCOMPANY THIS FORM</b> )	22)
23) Overpayment (If line 17 is greater than line 12, subtract line 12 from 17, then add lines 19,20, and 21)	23)
23A) Refund Requested (Add birth date if refund because under age 16) _____	23A)
23B) Credited to Next Year's Tax	23B)

PAGE 1, SECTION 3, DECLARATION OF ESTIMATED TAX	
24) Total Estimated Tax declared for YEAR. _____ (from Worksheet, line 7)	24)
25) Amount Paid With This Estimate (Worksheet, line 8)	25)
26) Total Tax Due (Add lines 22, and 25)	26)

**IMPORTANT:** All appropriate forms and schedules for lines 1, 2 and 5 must be attached before return will be accepted complete. 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. I authorize the Bluffton Income Tax Department to discuss my account & enclosures with my preparer. I understand that this return is subject to further review by the Bluffton Income Tax Department & that I will be notified if any corrections are made or an additional tax balance is due.

Signature of Taxpayer or Agent \_\_\_\_\_ Occupation/Title \_\_\_\_\_ Date \_\_\_\_\_  
 Signature of Spouse \_\_\_\_\_ Occupation/Title \_\_\_\_\_ Date \_\_\_\_\_  
 Taxpayer Phone Number \_\_\_\_\_

Signature of Person Preparing Return (if other than taxpayer) \_\_\_\_\_  
 Name of Person Preparing Return (please print) \_\_\_\_\_ Date \_\_\_\_\_  
 Address of Above \_\_\_\_\_  
 Phone Number of Above \_\_\_\_\_

**PAGE 2, SECTION 2, BUSINESS INCOME (ALL APPROPRIATE FEDERAL SCHEDULES MUST BE ATTACHED)**

LINE 5 - INCOME OTHER THAN WAGES		
Schedule C, E, and/or F . . . . .	<input type="text"/>	
Schedule 4797 (depreciation recapture) . . . . .	<input type="text"/>	
Schedule 1099 MISC, K-1 . . . . .	<input type="text"/>	
Schedule 1041, 1065, 1120, or 1120S . . . . .	<input type="text"/>	
Schedule MISC (From line 21 on 1040) . . . . .	<input type="text"/>	
Other . . . . .	<input type="text"/>	
		TOTAL OF LINE 5
<b>NET TOTAL INCOME OTHER THAN WAGES</b>		(TO PAGE 1, SECTION 2, LINE 5)

LINE 6 - ADJUSTMENTS TO INCOME (USE ONLY IF THESE INCOME ITEMS ARE INCLUDED IN SCHEDULES FROM PAGE 2 SECTION 2 LINE 5)			
ITEMS NOT DEDUCTIBLE	ADD	ITEMS NOT TAXABLE	DEDUCT
A. CAPITAL LOSSES (IRC 1221 or 1231 property dispositions)	<input type="text"/>	N. CAPITAL GAINS (IRC 1221 or 1231) property dispositions except to the extent the income and gains apply to those described in IRC 1245 or 1250	<input type="text"/>
B. Five percent (5%) of intangible income reported in letter 0, except that from IRC 1221 property dispositions	<input type="text"/>	O. Federally reported intangible income such as, but not limited to interest dividends, and patent and copyright income	<input type="text"/>
C. Taxes based on income (State)	<input type="text"/>	P. Amount of Federal Tax Credits to the extent they have reduced corresponding operating expenses	<input type="text"/>
D. Taxes based on income (City)	<input type="text"/>	Q. Not Previously deducted IRC Sec. 179 expenses	<input type="text"/>
E. Guaranteed payments or accruals to or for current or former partners or members	<input type="text"/>	R. Partnership, S Corp, LLC. charitable contributions	<input type="text"/>
F. Federally deducted dividends, Distributions, or amounts set aside for, credited to, or distributed to REIT or RIC investors	<input type="text"/>	S. Other	<input type="text"/>
G. Federally deducted amounts paid or accrued to or for qualified self employed retirement plans, health insurance plans, and life insurance plans for owners or owner-employee of non-C corporation entities	<input type="text"/>	<b>T. Total Lines N through S.</b>	<input type="text"/>
H. Rental activities by partnership, S Corp, LLC, trusts	<input type="text"/>		
I. Other	<input type="text"/>		
J. Total lines A through I			NET TOTAL OF J & T
<b>NET TOTAL ADJUSTMENT TO INCOME</b>		(TO PAGE 1, SECTION 2, LINE 6)	

LINE 8 - APPORTIONMENT PERCENTAGE: (Each Step used must be selected via check box.)	A. LOCATED EVERYWHERE	B. LOCATED IN BLUFFTON	C. PERCENTAGE (B DIVIDED BY A)
<input type="checkbox"/> Step 1. Average value real and tangible personal property . . . . .	<input type="text"/>	<input type="text"/>	<input type="text"/>
Gross Annual rentals multiplied by 8. . . . .	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total Step 1. . . . .	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="checkbox"/> Step 2. Gross receipts from sales or services . . . . .	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="checkbox"/> Step 3. Total wages, salaries and other comp paid. . . . .	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total of percentages. . . . .			%
			<b>ALLOCABLE %</b>
<b>NET TOTAL AVERAGE PERCENTAGE</b> ('Total of percentages' divided by number of steps checked) (TO PAGE 1, SECTION 2, LINE 8)			%

LINE 9 - NET OPERATING LOSS DEDUCTION FROM PRIOR VILLAGE RETURNS (attach NOL schedule) (enter as negative figures)		
FIFTH PRECEDING YEAR . . . . .	<input type="text"/>	ENTER 'NOL' TO OFFSET 2011 INCOME BELOW: 'NOL' USED THIS RETURN
FOURTH PRECEDING YEAR. . . . .	<input type="text"/>	
THIRD PRECEDING YEAR. . . . .	<input type="text"/>	
SECOND PRECEDING YEAR . . . . .	<input type="text"/>	
PRECEDING YEAR. . . . .	<input type="text"/>	
<b>TOTAL NET OPERATING LOSS AVAILABLE</b>		(TO PAGE 1, LINE 9)

VILLAGE OF BLUFFTON, OH
DECLARATION OF ESTIMATED INCOME TAX
WORKSHEET

For Calendar Year: \_\_\_\_\_ or for Fiscal Year: Beginning: \_\_\_\_\_ Ending: \_\_\_\_\_

- 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 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 (25% of Line 7)

RECORD OF ESTIMATED TAX PAYMENTS table with columns: Voucher Number, Date, Check #, Amount. Includes entries for Due: 04-15, 07-31, 10-31, 01-31 and a Total row.

## VILLAGE OF BLUFFTON, OHIO

### INCOME TAX RETURN - FILING INSTRUCTIONS

- **Who Must File:** All residents and businesses having taxable income (or loss if planning on carrying it over) under the terms and conditions of the local ordinances regardless of whether tax is due or not. The Village of Bluffton implements a mandatory filing policy of all residents. The appropriate Exemption Form must be submitted if no taxable income was earned during the tax year. Failure to file either the return or exemption form will result in filing penalties.
- **Filing Date:** Taxpayer returns or copy of taxpayer's federal extension, in lieu of return, must be filed by April 15<sup>th</sup>, or 3½ months after the end of the taxpayer's fiscal year.  
(NOTE: Fiscal year applies to businesses only.)
- **Remittance:** Remittance of tax shall be by check or money order and made payable to the Village of Bluffton. (No payment is due if tax amount is less than \$1.00. No refund will be issued if refund amount is less than \$1.00).
- **Mailing:** Mail taxpayer final returns, 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<sup>th</sup>. Extensions received after April 15<sup>th</sup> 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 OR NOT A TAX SHALL BE DUE.  
(SEE GENERAL INFORMATION #8 BELOW)
- **Assistance:** For questions not answered in the General Information below, please call 419.358.2066.

### GENERAL INFORMATION FOR FILING

#### 1. TAX RATE:

- a. The Village of Bluffton, OH tax rate is 1.25% (effective 01-01-2006)

#### 2. WHO SHOULD FILE THIS RETURN:

- a. All residents 16 years or older are required to file a return with the Tax Office, whether or not a tax amount is due. Additionally, any changes of address must be reported on the tax return.
- b. Submit proper exemption form if no taxable income was earned in the tax year. NOTE: If you intend to carryover a loss earned in the tax year, you must submit a return reporting the loss to be eligible for the carryover.
- c. Retired residents may be relieved of the annual filing requirements by submitting the PERMANENT CERTIFICATION OF NO TAXABLE INCOME form for approval.

#### 3. INCOME TAX IS LEVIED UPON THE FOLLOWING.

- a. On all salaries, wages, commissions, rentals, and other personal compensation received by Bluffton, OH residents or received by non-residents of Bluffton, OH for work done, rentals, or services performed or rendered within the Municipality.
- b. 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.
- c. 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:

- a. 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:

- a. 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.
- b. 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.
- c. Compensation for damage to property by way of insurance or otherwise.
- d. Interest and dividends from intangible property.
- e. Military pay and allowance received as a member of the armed forces of the United States.
- f. Any charitable, education, or 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.
- g. Individuals withheld upon, that did not attain 16<sup>th</sup> birth date during taxable year, are eligible for a full refund.
- h. Employee Business Expense (IRS form 2106) must be attached to tax return before allowed.

#### 6. MUNICIPAL CREDITS:

- a. Allowed tax credits for taxes withheld and paid to another Municipality is up to and including 100% of the above referenced current Bluffton, OH tax rate.

**NOTE:** School District Taxes withheld/paid cannot be taken as a credit against Bluffton taxes owed. (Any code 0203 withheld on W-2 is school district tax, not Bluffton income tax).

#### 7. FILING:

- a. Returns are due by April 15<sup>th</sup> or 3½ months after end of taxpayer's fiscal year, or, in lieu of return, a copy of taxpayer's federal extension.
- b. Any tax return without a taxpayer signature & date shall be considered 'not filed', within the meaning of the law, until it is signed & dated by the taxpayer or agent legally authorized to sign the tax return.
- c. Legible copies of each W-2, 1099, and Schedule must be attached to the tax return. A return will be considered 'not filed' until the above-mentioned are included.
- d. Business returns only: Local independent contracts and non-employee expenditures claimed on the Bluffton, OH Income Tax Return must have copies of 1099-MISC attached or fully written explanation submitted before the expense will be allowed as a deduction.
- e. No refund is given and no remittance is due if respective tax amount is less than \$1.00.

#### 8. LATE FILING OR PAYMENT:

##### a. INTEREST:

- 1) 1/2% per month or fraction thereof on all tax balances unpaid by due date.

##### b. PENALTIES:

- 1) Late Filing Penalty: \$10.00 – 1-90 days; \$25.00 – 91-120 days; \$50.00 – 121-150 days; \$75.00- 151-180 days; \$100.00 – 181 or more days late.
- 2) Late Payment Penalty: 1.5% per month or fraction thereof.

#### 9. WHO MUST MAKE A DECLARATION – A declaration of estimated tax should be made by: (see Declaration Worksheet)

- a. **EVERY RESIDENT** of the Municipality who expects to receive any taxable income that 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.
- b. **EVERY NON-RESIDENT** of the Municipality whose entire income tax liability is not withheld from wages, salaries, commissions, and other compensation earned for work done, or services performed or rendered within the Municipality.
- c. **FIDUCIARIES OF ACTIVE TRUSTS OR ESTATES**, the operation of which produces income within the Municipality.
- d. **WHEN AND WHERE TO FILE DECLARATION:** The declaration for 'calendar year taxpayers' must be filed on or before April 15<sup>th</sup> with the Tax Administrator. All wage earners must file on a calendar year basis. The declaration for 'fiscal year taxpayers' must be filed on or before the 15<sup>th</sup> of the month 3½ months following the beginning of their fiscal year.
- e. **PAYMENTS OF ESTIMATED TAX:** The first estimated payment is due at the time the declaration is made (by April 15). Taxpayers should pay 25% of their total declaration on a quarterly basis, with remaining payments due on July 31<sup>st</sup>, October 31<sup>st</sup>, and January 31<sup>st</sup>.

#### 10. The failure of any employer or person to receive or procure a return, declaration or other required form shall not excuse the taxpayer from filing any tax return, tax declaration, or information return or from remitting the tax due.