FORM R-1040
NOT A FEDERAL RETURN

2014
VILLAGE OF RICHFIELD
INDIVIDUAL TAX RETURN
DUE APRIL 15, 2015

A RETURN IS AVAILABLE ON OUR WEBSITE (WWW.RICHFIELDVILLAGEOHIO.ORG) THAT IS A FILL-IN/CALCULATING FORM WHICH CAN THEN BE PRINTED AND MAILED TO THE ADDRESS BELOW. REMEMBER TO ATTACH ALL W-2'S, 1099'S AND OTHER SCHEDULES.

SOC. SEC. #:

PHONE (330) 659-9201 EXT 226

IF THIS IS A JOINT RETURN, FILL IN BELOW:

SPOUSE'S NAME _____

SPOUSE'S SOCIAL SECURITY NUMBER _____

ARE YOU A RESIDENT OF RICHFIELD? ☐ YES ☐ NO

IF YOU MOVED DURING THIS TAX YEAR PLEASE ANSWER BELOW:

MOVED INTO RICHFIELD ON _____

FROM _____

MOVED FROM RICHFIELD ON _____

TO _____

MAIL RETURNS TO:
DIVISION OF TAXATION
PO BOX 100
RICHFIELD OH 44286-0100

IF NAME OR ADDRESS IS INCORRECT MAKE NECESSARY CHANGES

PER ORD. "BUSINESS LOSSES CANNOT BE USED TO OFFSET W-2 SALARIES, WAGES AND OTHER COMPENSATION."

IF YOUR ONLY SOURCE OF INCOME IS FROM W-2 EARNINGS OR 1099'S, FILL IN THIS FORM ONLY.
IF YOU HAVE INCOME OTHER THAN WAGES, COMPLETE A BUSINESS MUNICIPAL TAX RETURN.

1. EARNINGS	EMPLOYER'S NAME	WHERE EMPLOYED	TOTAL W-2 WAGES	CITY TAX WITHHELD	ALLOWABLE CREDIT 2% (NOT TO EXCEED W-2) (SEE INSTRUCTIONS)
ATTACH W-2 AND 1099 COPIES					
	TOTALS		1A		1B

1. MUNICIPAL INCOME TAX 2% OF LINE 1A (USE W-2 BOX 5 OR 18, WHICHEVER IS HIGHER) ATTACH ALL W-2'S AND/OR 1099'S.... $ _____
2. (a) CREDITS: MUNICIPAL INCOME TAX WITHHELD, (NOT TO EXCEED 2% PER W-2) TOTAL OF LINE 1B..... $ _____
   (b) NON-WITHHELD INCOME TAX PAID DIRECTLY TO OTHER MUNICIPALITIES (PROVIDE DOCUMENTATION)..... $ _____
   (c) CREDITS FOR PAYMENTS ON 2014 ESTIMATED TAXES ..... $ _____
   (DO NOT INCLUDE PENALTY AND INTEREST PAYMENTS)
   (d) AMOUNT OF PRIOR YEAR CREDITS ..... $ _____
   (e) TOTAL CREDITS ALLOWABLE..... $ _____
3. LATE FEE $25 PLUS INTEREST OF .5% PER MO. $_____PLUS PENALTY OF 1.0% PER MO.. $ _____.....TOTAL $ _____
4. NET CREDITS ALLOWABLE (LINE 2(e) MINUS LINE 3..... $ _____
5. BALANCE DUE (LINE 1 LESS LINE 4) Payable to the Village of Richfield ..... $ _____
   If the Balance Due is less Than $1.01 Payment Need Not Be Made
6. OVERPAYMENT CLAIMED (IF LINE 4 EXCEEDS LINE 1, ENTER DIFFERENCE HERE) ..... $ _____
   (a) ENTER AMOUNT OF LINE 6 YOU WANT CREDITED TO YOUR 2015 ESTIMATED TAX..... $ _____
   (b) TO BE REFUNDED (If the Overpayment is Less Than $1.01 No Refund will be Issued)..... $ _____
7. DECLARATION OF ESTIMATED TAX (See Instructions)
   (a) Estimated tax liability for 2015..... $ _____
   (b) Quarterly estimated tax due. 1/4 of Line 7(a) less credit carried forward from Line 6(a) ..... $ _____
8. TOTAL DUE Village of Richfield (Add Lines 5 and 7 (b) ..... $ _____
   (Make check or money order payable to Village of Richfield if $1.01 or more)

I CERTIFY I HAVE EXAMINED THIS RETURN INCLUDING ACCOMPANYING SCHEDULES AND STATEMENTS AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IT IS TRUE, CORRECT AND THAT THE FIGURES USED HEREIN ARE THE SAME AS FOR FEDERAL INCOME TAX PURPOSES.
I authorize the Income Tax Division to discuss my account with my tax preparer._____(Tax payers initials are required)

Signature of Person Preparing, If Other Than Taxpayer — Date

X
Signature of Taxpayer or Agent (Required) — Date

Name and Address of Preparer

X
Spouse's Signature — Date

Village of Richfield, Ohio–General Instructions for Individual Income Tax Returns

GENERAL INSTRUCTIONS

WHO MUST FILE

Every individual, 18 years or older, who is a resident (temporary or permanent) of the Village of Richfield MUST file a tax return whether he or she has taxable income or not and whether the tax is withheld or not. (Exception: Taxpayer who has already established non-filing status with the Village of Richfield Tax Department, i.e. retiree with pension and/or investment income only). All earnings wherever earned are considered taxable. The location of the places from which payment is made or where payment is received is immaterial.

All part-year residents who lived in the Village of Richfield only a portion of the tax year must file a return. Income, deductions and credits can be allocated on a pro rata basis.

TAXABLE INCOME (NON-INCLUSIVE)

- Gross Salaries and wages
- 1099 Earnings
- Tips
- Commissions and fees
- Bonuses
- Incentive Payments
- Director's fees
- Property in lieu of cash tips
- Dismissal or Severance pay received or accrued
- Contest prizes and awards
- Tax shelter plans
- Vacation and sick pay
- Wage Continuation plans
- Supplemental Unemployment benefits
- Depreciation recapture
- Other compensation earned
- Lease rent -Gas wells
- Lottery

NON-TAXABLE INCOME (NON-INCLUSIVE)

- Dividends
- Capital Gains
- Interest
- Military pay and allowances
- Insurance proceeds
- Disability Benefits
- Pension (Payments received)
- Annuities
- Alimony
- Child support
- Social Security
- Medicare
- Welfare Payments/Poor relief
- Unemployment insurance benefits
- Inheritances
- Scholarships
- Involuntary conversions
- Royalties
- Intangible income
- The income of religious, fraternal, charitable or other non-profit associations are exempt from real estate tax or exempt by enumeration in section 718.01 of the Ohio Revised Code or section 501(a) of the Internal Revenue Code.
- Wages Earned Under Age 18

FILING DATES

On or before April 15th following the close of the calendar year. If the return is made for a fiscal year or any period less than a year, file within 105 days from the end of the fiscal year or other period.

EXTENSION TO FILE:

An extension with the Village of Richfield is conditionally approved by the Administrator. Request an extension by submitting a copy of the Federal Extension request on or before the original due date. The extended due date is the last day of the month following the extension month approved by the IRS. AN EXTENSION TO FILE IS NOT AN EXTENSION OF TIME FOR PAYMENT OF THE TOTAL TAX LIABILITY. If your tax liability is $200.00 or more, you should have paid estimated tax. Extensions are not granted for filing the Declaration of estimated tax even though extensions may be granted for filing of the tax return.

PENALTY AND INTEREST

LATE FILING PENALTY is $25.00 for filing tax return after due date. INTEREST is charged at the rate of .5% per month on all past due tax. PENALTY is charged at the rate of 1% per month on all past due tax.

EXEMPTIONS AND ITEMIZED DEDUCTIONS

Exemptions and itemized deductions as available on individual federal income tax returns are not allowed. The municipal income tax is based on gross earnings.

FULL CREDIT FOR MUNICIPAL TAX

Credit for municipal tax withheld or paid to other communities is allowed. Credit cannot exceed the current rate of the Village of Richfield.

SPECIFIC INSTRUCTIONS

HEADING–Print your name, address, social security or federal identification number plainly, or make needed corrections if already imprinted. If you have moved in or out of Richfield during the year, please give date of move.

EARNINGS

Enter employers name, city employed in, city tax withheld as shown on the W-2, credit for city tax withheld (Same as previous column but not to exceed 2%) and total wages. **Use the highest dollar amount of gross wages on each W-2.**

Line 1–Municipal Income Tax–Total Gross Wages Line 1A X 2%.

Line 2–Credits
(a) Amount from Line 1B.
(b) Non-Withheld income tax payments made to another municipality (Need Documentation)
(c) Estimated payment made to the Village of Richfield
(d) Amount of prior year credits

Line 2(e)–Total of Lines 2(a) through 2(d).

Line 3–If your return was post marked after April 15th a $25.00 late fee will be charged to your account. If a balance is due with the return, a penalty of 1.0% and interest of .5% compounded monthly is due on the overdue tax balance.

Line 4–Net Credits (Line 2(e) Minus Line 3).

Line 5–Balance due for current tax year–If Line 1 is greater than Line 4 this amount is due the Village of Richfield. Enter the amount in the Total Amount Due line. ***Make your check payable to the Village of Richfield.***

Line 6–Overpayment credited–Amount you want credited to next year's annual return (Line 6(a)). Enter an amount equal to or less than your entitled refund (Line 6(b)). If amount credited is less than overpayment, balance will be refunded.

Line 7(a)–Quarterly Estimated Tax Payments must be made if the amount of tax you will owe for the year is $200.00 or more.

Line 7(b)–Quarterly Estimated Tax Due. One-fourth of the amount entered on Line 7(a) must be remitted with this return.

Line 8–Total Due Village of Richfield. Add Lines 5 and 7(b). ***Make your check payable to the Village of Richfield.***

Tax Return Check List

1. Did you sign your tax return?
2. Did you use the highest amount of gross wages on W-2's?
3. Did you enclose all supporting documents? (W-2's, 1099's)
4. If you moved during the year, did you indicate your new address?
5. IF LINE 5 IS GREATER THAN $200.00 YOU MUST ESTIMATE YOUR NEXT YEAR'S TAX AND MAKE QUARTERLY PAYMENTS.
6. Did you sign and enclose your check or money order if an amount is due? **Do not send cash or coins.**
7. MAIL RETURNS TO: DIVISION OF TAXATION
   PO BOX 100
   RICHFIELD OH 44286-0100