CITY OF SPRINGFIELD
INCOME TAX DIVISION
P.O. BOX 5200
SPRINGFIELD, OH 45501
TELEPHONE: (937) 324-7357
FAX: (937) 328-3471

2014 INCOME TAX RETURN
Due by April 15, 2015

INDIVIDUAL FILING ONLY

File and pay online with TAX CONNECT www.ci.springfield.oh.us

TAXPAYER

NAME AND ADDRESS (INDICATE CHANGES)

Social Security Number ☐☐☐ ☐☐ ☐☐☐☐

If you moved during the year: Date moved in _____ moved out _____

Former Address _____

SPOUSE

NAME AND ADDRESS (INDICATE CHANGES)

Social Security Number ☐☐☐ ☐☐ ☐☐☐☐

If you moved during the year: Date moved in _____ moved out _____

Former Address _____

PART A NOT REQUIRED TO COMPLETE PART B BECAUSE:

☐ NO TAXABLE INCOME
☐ ACTIVE DUTY MILITARY ONLY (NO OTHER NON-MILITARY INCOME)
☐ RETIRED WITH ONLY NON-TAXABLE INCOME: (Source) _____

Date of Birth _____ Date of Retirement: _____

PART A NOT REQUIRED TO COMPLETE PART B BECAUSE:

☐ NO TAXABLE INCOME
☐ ACTIVE DUTY MILITARY ONLY (NO OTHER NON-MILITARY INCOME)
☐ RETIRED WITH ONLY NON-TAXABLE INCOME (source): _____

Date of Birth _____ Date of Retirement: _____

PART B INCOME

1.		1. TOTAL TAXABLE WAGES (From Part B Worksheet, Column E)	1.
2.		2. TOTAL OTHER INCOME (See Instructions)	2.
3.		3. TOTAL TAXABLE INCOME (Add Lines 1 and 2)	3.
4.		4. CITY OF SPRINGFIELD TAX (Multiply Line 3 x 2%)	4.

PAYMENTS AND CREDITS

5.		5. ESTIMATED PAYMENTS/PRIOR YEAR CREDITS	5.
6.		6. CITY OF SPRINGFIELD TAX WITHHELD (From Part B Worksheet, Column F)	6.
7.		7. CREDIT FOR OTHER CITY TAX WITHHELD/PAID (From Part B Worksheet, Column G)	7.
8.		8. TOTAL PAYMENTS AND CREDITS (Add Lines 5, 6 and 7)	8.
9.		9. **BALANCE OF TAX DUE** (Line 4 minus Line 8) (No tax due if less than $1.00)	9.
10.		10. UNDER-PAYMENT OF ESTIMATE INTEREST	10.
11.		11. LATE PENALTY	11.
12.		12. INTEREST	12.
13.		13. LATE FILING PENALTY	13.
14.		14. TOTAL TAX, PENALTY AND INTEREST (Add Lines 9 through 13)	14.
15.		15. OVERPAYMENT (If Line 8 exceeds Line 4)	15.

Check One: ☐ Credit to 2015 ☐ Refund ☐ Transfer to Spouse (No refunds or credit if less than $1.00) Check One: ☐ Credit to 2015 ☐ Refund ☐ Transfer to Spouse

PART C 2015 DECLARATION OF ESTIMATED TAX – 90% OF TAX LIABILITY DUE BY JANUARY 31, 2016

16.		16. TOTAL 2015 ESTIMATED TAX (Before Credits)	16.
17.		17. LESS CREDIT FOR TAX WITHHELD	17.
18.		18. NET 2015 ESTIMATED TAX DUE (Line 16 minus Line 17)	18.
19.		19. QUARTERLY AMOUNT DUE (25% of Line 18)	19.
20.		20. OVERPAYMENT CREDIT (from Line 15)	20.
21.		21. BALANCE OF FIRST QTR PAYMENT (Line 19 minus Line 20)	21.
22.		**22. TOTAL DUE BY APRIL 15, 2015** (Add Lines 14 and 21)	22.

Amt. Pd. _____ Ck. # _____ Amt. Pd. _____ Ck. # _____

ATTACH W-2S AND SCHEDULES TO BACK OF FORM

PART D

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, and if an audit of the Federal return is made which affects tax liability shown on this return, an amended return will be filed within three (3) months. The undersigned understands that this information may be released to the Tax Administrator of the City of Residence and/or City of Employment under a shared information plan.

TAXPAYER _____ DATE _____

TELEPHONE _____

PREPARER'S SIGNATURE (IF OTHER THAN TAXPAYER) _____

If this return was prepared by a tax practitioner, may we contact your practitioner directly with questions regarding the preparation of this return? ☐ YES ☐ NO

SPOUSE _____ DATE _____

TELEPHONE _____

PREPARER PHONE NUMBER _____

If this return was prepared by a tax practitioner, may we contact your practitioner directly with questions regarding the preparation of this return? ☐ YES ☐ NO

PART B - WORKSHEETS

ATTACH W-2S, 1099S, AND ALL APPLICABLE SCHEDULES HERE.

TAXPAYER - W-2 INCOME

(A) Location Worked	(B) Qualifying Wages	(C) Employee 2106 Expenses (from Worksheet)	(D) Other Adjustments	(E) Taxable Wages Column B minus C and D	(F) Springfield Tax Witheld	(G) Other City Tax Credit Credit will not exceed 1% (from Worksheet below)
			TOTALS:			
				TO LINE 1	TO LINE 6	TO LINE 7

2106 EMPLOYEE BUSINESS EXPENSES

(1) Employer Name	(2)Location Worked	(3) Line 10 of Fed Form 2106	(4) Line 24 of Fed Schedule A	(5) Line 27 of Fed Schedule A	(6) % Allowed (Col 3 / Col 4)	(7) Allowable Expenses (Col 5 x Col 6)
					TOTAL:	
						TO COLUMN C ABOVE

OTHER CITY TAX CREDIT

(1) Location Worked	(2) Taxable Wages (from Column E above)	(3) Other City Tax Withheld	(4) 2% of Column 2	(5) Lesser of Column 3 or 4	(6) Multiply Column 5 x .5	(7) Allowable Credit
					x .5	
					x .5	
					TOTAL:	
						TO COLUMN G ABOVE

PART B - WORKSHEET INSTRUCTIONS

W-2 INCOME: Enter each W-2 individually.

COLUMN A: Enter the location where work was actually performed.

COLUMN B: Enter the amount of your qualifying wages. This amount is usually shown in the Medicare wage box on your W-2 (Box 5). Exceptions may include some Government employees employed prior to April 1, 1986. For these, use the larger of box 1 or 18.

COLUMN C: Enter the amount of allowable 2106 expenses. Employee business expenses which are reported for Federal purposes on Form 2106 are deductible for City purposes only to the extent that they are deducted for Federal purposes per the Federal Schedule A. The 2106 expenses are subject to the 2% Adjusted Gross Income limitation on the Schedule A. If your employment was in another city, your other city tax credit will be reduced also. You must attach Form 2106 and Schedule A in order to deduct these expenses.

2106 WORKSHEET:

- **Column 1 through 5:** Enter amounts as shown.
- **Column 6:** Divide Column 3 by Column 4 for the percentage of allowed expenses.
- **Column 7:** Multiply Column 5 by the percentage calculated for Column 6. Carry this allowed amount of 2106 expenses to Column C in Worksheet 1.

If your employment was in several cities, the allowed amount of 2106 expenses will be allocated to each city according to wage ratio.

COLUMN D: Enter any other adjustments to your taxable wages. Additional adjustments to income that may occur are wages earned while a non-resident of the City of Springfield, wages earned while under 18 years of age, housing allowances, etc. Attach an explanation of the adjustment and attach supporting documentation such as proof of move-out date, proof of non-taxable wages, etc.

COLUMN E: Enter the amount of your taxable wages after adjustments (Column B minus Column C and Column D).

COLUMN F: Enter the amount of the City of Springfield tax withheld from the local withholding box on your W-2 (Box 19).

COLUMN G: Enter the amount of tax credit for cities other than the City of Springfield. Use the Other City Credit Worksheet. If you are withheld for multiple cities, verification of taxes withheld/paid for each city must be attached. If a refund from another city has been requested, tax credit must be figured on amount actually taxed by that city.

OTHER CITY CREDIT WORKSHEET:

COLUMN 1-5: Enter amounts as shown. Use Taxable wages amount from Column E (after 2106 deduction or adjustments).
Multiply Column 5 by .5 (1/2)
Enter result in Column 7.
Carry total of Column 7 to Column G of W2 worksheet.
Carry Columns E, F, and G totals to the front of the return as indicated to Lines 1, 6, and 7, respectively.

SPOUSE - W-2 INCOME

(A) Location Worked	(B) Qualifying Wages	(C) Employee 2106 Expenses (from Worksheet)	(D) Other Adjustments	(E) Taxable Wages Column B minus C and D	(F) Springfield Tax Witheld	(G) Other City Tax Credit Credit will not exceed 1% (from Worksheet below)
			TOTALS:			
				TO LINE 1	TO LINE 6	TO LINE 7

2106 EMPLOYEE BUSINESS EXPENSES

(1) Employer Name	(2)Location Worked	(3) Line 10 of Fed Form 2106	(4) Line 24 of Fed Schedule A	(5) Line 27 of Fed Schedule A	(6) % Allowed (Col 3 / Col 4)	(7) Allowable Expenses (Col 5 x Col 6)
					TOTAL:	
						TO COLUMN C ABOVE

OTHER CITY TAX CREDIT

(1) Location Worked	(2) Taxable Wages (from Column E above)	(3) Other City Tax Withheld	(4) 2% of Column 2	(5) Lesser of Column 3 or 4	(6) Multiply Column 5 x .5	(7) Allowable Credit
					TOTAL:	
						TO COLUMN G ABOVE