

VILLAGE OF BELLAIRE
INCOME TAX DEPARTMENT
3197 BELMONT STREET
BELLAIRE, OHIO 43906
RETURN SERVICE REQUESTED



PRESORTED
FIRST-CLASS MAIL
U.S. POSTAGE
PAID
BELLAIRE, OHIO
PERMIT NO. 86

IMPORTANT: 

TO OPEN THIS BOOKLET TEAR HERE ONLY



SEE ATTACHED

**FILING IS REQUIRED BY ALL BELLAIRE RESIDENTS
WHETHER OR NOT A TAX IS DUE**

1. All residents must file a tax return, if you are a resident of Bellaire during any portion of the tax year; 16 years of age or older during any portion of the year; or nonresident having earned income in the Village of Bellaire on which taxes were not withheld. Retired residents, with no earned income, do not need to file if "Final Return" has been filed. Refusal to file may result in penalties being assessed or legal action being taken.
2. Partnerships **MUST** file as entities, if located within the Village of Bellaire. Resident partnership members do not include distributive share in taxable income on individual tax returns.
3. Tax returns will be returned, if appropriate federal forms are not attached (i.e., W-2, Schedule C or E, 1099, 1120, 1120A, 1065, K-1, 2106).
4. Effective 1/1/2016 mandatory estimated declaration payments are due April 15, June 15, September 15, January 15. (If estimated tax due is over \$200.00)

IMPORTANT
**THIS IS YOUR VILLAGE
INCOME TAX RETURN
WITH DECLARATION FORM**

★ ★ ★ **NOTICE** ★ ★ ★

IT IS MANDATORY THAT
YOU FILE AND PAY THIS RETURN.

DUE DATE IS APRIL 18, 2022.

**PENALTY AND INTEREST WILL BE
ASSESSED FOR REFUSAL TO COMPLY.**

INSTRUCTIONS

NAME AND ADDRESS: Current address should appear here. Account number, if known, should also appear here. Indicate any changes or corrections to name and address.

PARTIAL YEAR RESIDENT: Indicate date you moved in or out of Bellaire.

SECTION A: INCOME SECTION

- LINE 1.** Enter income from ALL W-2's, including income earned out of the village and/or state. **Box 5** or **Box 18** (if larger)
- LINE 1a.** Total of all Line 1 income. (IF THIS IS YOUR ONLY INCOME, GO TO LINE 3.)
- LINE 2.** Enter Total Income from Schedules C, E, and H from Page 2.
- LINE 3.** Add Lines 1a. and 2. Partial year resident, make notation on dotted line as to number of months income that are taxable to Bellaire and enter that figure in LINE 3 box in right hand column.
- LINE 4.** Multiply Line 3 by 1% (.01).

SECTION B: CREDITS

- LINE 5.** Enter any estimated payments made directly to the Village of Bellaire. (NOTE: This figure may already be here. "Caution" if this figure is incorrect it may be because your 4th quarter payment was not received and/or posted before the tax return was mailed to you. Please correct the amount.)
- LINE 6.** Enter all tax that was withheld for Bellaire by your employers.
- LINE 7.** Enter Income earned in cities with 1% tax rate. Multiply Income by 1% (.01) and enter here. Credit given cannot exceed 1%.
- LINE 8.** Add Lines 5 thru 7 and enter.
- LINE 9.** Subtract Line 8 from Line 4. If Line 4 is greater than Line 8, enter difference here. This amount is due and payable with this tax return.
- LINE 10.** If paid after April 18, 2022, Interest charge per calendar year (2022 - .042% per annum) Penalty is 15% of total tax due.
- LINE 11.** If filed after April 18, 2022, add \$25.00 per month up to \$150.00 Late Filers penalty.
- LINE 12.** Add Lines 9, 10 and 11. This is your total balance due from this tax filing. Make check payable to Bellaire Income Tax. (Payments of \$10.00 or less are not required.)

LINE 13. If Line 8 is greater than Line 4, indicate if you desire a refund or credit to 2022 tax. Overpayments of \$10.00 or less will not be refunded or carried forward.

SECTION C: DECLARATION OF ESTIMATED TAX (NEW REVISION)

- LINE 14.** Enter total income anticipated for 2022 and multiply by 1%. If income is unknown, you may use the current year income, Line 3 and calculate tax due. If estimate is over \$200.00, a mandatory estimate with quarter is due.
- LINE 15.** Enter tax withheld by employer. Do not exceed 1% credit.
- LINE 16.** Subtract Line 15 from Line 14.
- LINE 17.** Divide Line 16 by 4, to determine quarterly payment amount.
- LINE 18.** Enter any carryover from Line 13 above.
- LINE 19.** Subtract Line 18 from Line 17. This is your quarterly payment and the first quarter payment is due with this return.
- LINE 20.** Add Lines 12 and 19. Payments should be made to Bellaire Income Tax.

SIGNATURE: Please sign and date tax return.

BACK PAGE OF TAX RETURN

This section is self-explanatory. Taxpayers will use this section for reporting any other types of taxable income received other than W-2 wages. REMEMBER TO SUBMIT A COPY OF ANY FEDERAL SCHEDULE, SUCH AS SCHEDULE C, SCHEDULE E, SCHEDULE F OR FORM 2106, THAT APPLY TO YOUR FILING SITUATION. Also remember the net loss from a business activity cannot be used to offset salary or wage earnings.

SCHEDULES X AND Y ARE TO BE USED BY BUSINESSES OPERATING IN BELLAIRE.

Accountants or businesses who are completing this section, please be sure to submit a copy of any FEDERAL SCHEDULES AND FORMS that support the information you are reporting on this tax filing.

EXTENSIONS - A copy of the Federal request for extension or a letter requesting an extension which includes name, address, social security or federal identification number **MUST BE FILED WITH THE BELLAIRE TAX DEPARTMENT BY THE ORIGINAL DUE DATE OF THE RETURN.** An extension request is not an extension of time to pay. Payment of any estimated tax due should accompany the extension request. If no extension is filed, penalty and interest charges will apply. A copy of the extension request should also be attached to the return when it is filed.

THE FOLLOWING IS A LIST OF WHAT INCOME IS TAXABLE AND WHAT INCOME IS NOT. PLEASE BE AWARE THAT THESE LISTS ARE NOT ALL INCLUSIVE, AND IF YOU HAVE RECEIVED ANY TYPE OF INCOME THAT DOES NOT APPEAR ON THE LIST, CONTACT THE INCOME TAX DEPARTMENT FOR ASSISTANCE.

TAXABLE INCOME	NET PROFITS FROM	NON-TAXABLE INCOME
<p>Gross wages, salaries, commission and other compensation to include:</p> <ol style="list-style-type: none"> 1. Sick pay and vacation pay (including annual leave.) 2. Income from wage-continuation plans. 3. Stock options - taxed when exercised on amount indicated on W-2 form. 4. Cost of group term life insurance over \$50,000.00 5. Severance pay. 6. Compensation paid on property or the use thereof at fair market value to the same extent is taxable under the Federal Internal Revenue Act and so indicated on W-2 form. 7. Tips. 8. Deferred Income Plans are taxable. 9. 401-K Plans, Supplemental Unemployment Compensation. 10. Income from guaranteed annual wage contracts. 11. Bonuses. 12. Directors fees. 13. Union steward fees. 14. Ordinary income from Form 4797. 15. Profit Sharing - if from non-qualified plan. 16. Lottery winnings. 	<ol style="list-style-type: none"> 1. Corporations (including sub-chapter S Corporations) 2. Unincorporated businesses: <ol style="list-style-type: none"> a. Sole proprietorships - Schedule C b. Rental properties - Schedule E c. Partnerships d. Farm Net Income - Schedule F 3. Trusts and Estates (file and pay as entity) 	<ol style="list-style-type: none"> A. Military pay including reserve pay. B. Income earned while under 16 years of age. C. Alimony and Child Support. D. Capital gains - unless filed on Form 4797. E. Interest. F. Dividends. G. Social Security benefits. (SSI & SSD) H. Worker's Compensation. <ol style="list-style-type: none"> I. 125 Cafeteria Plans J. Certain election precinct earnings. K. Income of religious, fraternal, charitable, scientific, literary or educational institutions to the extent that such income is derived from tax-exempt real estate, tax-exempt tangible or intangible property or tax-exempt activities. L. Welfare payments. M. Pension income. N. Annuities - at time of distribution. O. State Unemployment Compensation.

DO NOT USE THIS PAGE IF YOUR ONLY SOURCE OF INCOME IS FROM WAGES,
AND YOU ARE NOT ENTITLED TO DEDUCT BUSINESS EXPENSES FROM SUCH WAGES.

TYPE OF BUSINESS: CORPORATION S CORPORATION PARTNERSHIP SOLE PROPRIETORSHIP

SCHEDULE C BUSINESS INCOME

1. ATTACH COPIES OF FEDERAL SCHEDULES (ENTER TOTAL PROFIT FROM SCHEDULES)\$ _____

2. A. ITEMS NOT DEDUCTIBLE (FROM LINE M SCHEDULE X)\$ _____

B. ITEMS NOT TAXABLE (FROM LINE Z SCHEDULE X)\$ _____

C. DIFFERENCE BETWEEN LINES 2A AND 2B TO BE ADDED TO OR SUBTRACTED FROM LINE 1\$ _____

3. A. ADJUSTED INCOME (LINE 1 PLUS OR MINUS 2C IF SCHEDULE X IS USED)\$ _____

B. AMOUNT OF LINE ABOVE ALLOCABLE _____ % FROM STEP 5 SCHEDULE Y\$ _____

4. NET 5 YEAR OPERATING LOSS FROM PRIOR YEARS, IF APPLICABLE.....\$ _____

5. NET BUSINESS INCOME\$

SCHEDULE E INCOME FROM RENTS (ATTACH STATEMENT EXPLAINING COLUMNS 3, 4 AND 5) ATTACHED TENANT LIST

1. KIND & ADDRESS OF PROPERTY	2. RENT AMOUNT	3. DEPRECIATION	4. REPAIRS	5. OTHER EXPENSES	6. NET INCOME (LOSS)
NET INCOME (OR LOSS) SCHEDULE E.....\$ _____					

SCHEDULE H OTHER INCOME NOT INCLUDED IN SCH E FROM PARTNERSHIPS, S CORPORATIONS, SCH F, ESTATES, TRUSTS, FEES, ETC.

RECEIVED FROM	FOR (DESCRIBE)	AMOUNT
TOTAL INCOME SCHEDULE H.....\$ _____		

ADD TOTALS OF SCHEDULES C, E & H. ENTER HERE AND ON LINE 2, PAGE 1.....\$ _____

SCHEDULE X RECONCILIATION WITH FEDERAL INCOME TAX RETURN

ITEMS NOT DEDUCTIBLE		ADD	ITEMS NOT TAXABLE		DEDUCT
A. CAPITAL LOSSES (INCLUDING IRC 1221 & 1231 PROPERTY)...	\$ _____		N. CAPITAL GAINS FROM SALE, EXCHANGE OR OTHER DISPOSITION INCLUDING IRC 1221 & 1231 PROPERTY ..	\$ _____	
B. EXPENSES ATTRIBUTABLE TO NON-TAXABLE INCOME....	\$ _____		O. INTEREST EARNED OR ACCRUED	\$ _____	
C. CITY/VILLAGE & STATE INCOME TAXES AND OTHER TAXES BASED ON INCOME	\$ _____		P. DIVIDENDS	\$ _____	
D. NET OPERATING LOSS DEDUCTION PER FEDERAL RETURN	\$ _____		Q. OTHER INTANGIBLE INCOME (PLEASE EXPLAIN)	\$ _____	
E. PAYMENTS TO PARTNERS (INCLUDING FORMER PARTNERS)	\$ _____		R. FEDERAL TAX CREDITS (IF EXPENSE REDUCTION)	\$ _____	
F. AMOUNTS DISTRIBUTED OR SET ASIDE FOR REIT & RIC INVESTORS	\$ _____		S. OTHER INCOME EXEMPT FROM LOCAL TAX (PLEASE EXPLAIN)	\$ _____	
G. AMOUNTS DEDUCTED FOR SELF-EMPLOYMENT RETIREMENT, HEALTH AND LIFE INSURANCE PLANS ...	\$ _____		Z. TOTAL OF LINES N THROUGH S (ENTER ON LINE 2B AT TOP)	\$ _____	
H. SPECIAL DEDUCTION (LINE 29B FROM FORM 1120)	\$ _____				
I. RENTAL ACTIVITIES BY PARTNERSHIP, S-CORP, LLC, TRUSTS	\$ _____				
J. OTHER EXPENSES NOT DEDUCTIBLE (PLEASE EXPLAIN)..	\$ _____				
M. TOTAL OF LINES A THROUGH J (ENTER ON LINE 2A AT TOP)..	\$ _____				

SCHEDULE Y BUSINESS ALLOCATION FORMULA

	A. LOCATED EVERYWHERE	B. LOCATED IN BELLAIRE	C. PERCENTAGE (B ÷ A)
STEP 1. AVERAGE VALUE REAL AND TANGIBLE PERSONAL PROPERTY	\$ _____	\$ _____	
GROSS ANNUAL RENTALS MULTIPLIED BY 8.....	\$ _____	\$ _____	
TOTAL OF STEP 1.....	\$ _____	\$ _____	_____ %
STEP 2. GROSS RECEIPTS FROM SALES AND WORK/SERVICES PERFORMED	\$ _____	\$ _____	_____ %
STEP 3. TOTAL WAGES, SALARIES, COMMISSIONS AND OTHER COMPENSATION PAID TO ALL EMPLOYEES	\$ _____	\$ _____	_____ %
STEP 4. TOTAL OF PERCENTAGES			_____ %
STEP 5. AVERAGE PERCENTAGE (DIVIDE TOTAL PERCENTAGES BY NUMBER OF PERCENTAGES USED) ENTER HEREBY AND ON LINE 3B.....			_____ %