SIDNEY - 2011 INDIVIDUAL INCOME TAX RETURN

www.sidneyoh.com

City of Sidney Revenue Collections
201 W. Poplar St., Sidney OH 45365
Phone (937) 498-8111 Fax (937) 498-8149

Due on or before April 17, 2012

Last Name	First Name	Initial	Social Security Number - -
If married filing joint, enter Spouse's Last Name,	First Name	Initial	Spouse's Social Security Number - -
Present Address #	Street	Apt	Did you file a Sidney Tax Return for Tax Year 2010? ☐ Yes ☐ No – If no, refer to instructions and indicate why you were not required to file:
City	State	Zip Code	

FILING STATUS	☐ Single ☐ Married filing joint return (even if only 1 had income) ☐ Married filing separate return. Enter spouse's social security number: _____-_____-_____ Spouse's full name: _____	RESIDENCY STATUS	☐ Resident ☐ Non-Resident ☐ Partial Year Resident *please indicate below:* DATE MOVED IN: _____ DATE MOVED OUT: _____ Former Address: _____

SALARIES, WAGES, TIPS & OTHER COMPENSATION. Enter information from W-2's or 1099's (not reported on Schedule C)

EMPLOYER'S NAME	CITY WHERE EMPLOYED	SIDNEY TAX WITHHELD	OTHER CITY TAX WITHHELD (UP TO 1.5%)	QUALIFYING WAGES

1. TOTAL FROM W-2's OR 1099's. Attach all W-2's or 1099's.			1.
2. LESS EMPLOYEE BUSINESS EXPENSES FROM **WORKSHEET A** ON PAGE 2. (Attach required documentation)			2.
3. TOTAL TAXABLE WAGES (Line 1 minus line 2)			3.
4. TAXABLE INCOME OTHER THAN WAGES FROM **WORKSHEET B**, LINE 10, PAGE 2 (If loss, enter $0)			4.
5. TOTAL SIDNEY TAXABLE INCOME (Add lines 3 & 4)			5.
6. SIDNEY INCOME TAX AMOUNT (Multiply line 5 by 1.5%)			6.
7. A. SIDNEY INCOME TAX WITHHELD - total from line 1, column 3 above.	7A.		
B. INCOME TAX WITHHELD/PAID TO OTHER CITIES from line 1, column 4 above **(1.5% MAX)**	7B.		
C. ESTIMATED PAYMENTS	7C.		
D. PRIOR YEAR OVERPAYMENTS	7D.		
E. TOTAL TAX CREDITS (Add lines 7A through 7D)			7E.
8. **TAX AMOUNT DUE,** IF Line 6 is greater than line 7E, subtract Line 7E from Line 6 *			8.*
9. Late Filing Penalty $	Late Pmt Penalty $	Late Pmt Interest $	Underestimation Penalty $ 9.
10. **BALANCE DUE FOR 2011** (Add Lines 8 & 9) (Do not stop here. Complete lines 12-16 below.)			10.
11. **OVERPAYMENT**, IF Line 6 is less than Line 7E, subtract Line 6 from Line 7E *	11. *		
REFUND amount * $	CREDIT amount to 2012 * $		

**** NOTICE: Taxes of less than $1 shall not be collected or refunded.***

DECLARATION OF ESTIMATED TAX FOR YEAR 2012 – See Line-by-Line Instructions

12. TOTAL INCOME SUBJECT TO TAX $ _____, MULTIPLY BY 1.5%	12.	
13. LESS: ANTICIPATED CREDITS (withholding, taxes paid to other cities & overpayments applied)	13.	
14. NET TAXES OWED (Quarterly statements will not be mailed.)	14.	
15. **AMOUNT PAID WITH THIS DECLARATION for 1ST Quarter Estimated Tax**		15.
16. **TOTAL AMOUNT PAYABLE TO CITY OF SIDNEY** (Add lines 10 and 15) **DUE BY APRIL 17, 2012**		16.

I certify I have examined this return, including accompanying Federal 1040 page one, W-2's, schedules and statements, and to the best of my knowledge and belief it is true, correct and that the figures are the same as for Federal Income Tax Purposes. If an audit of Federal returns is made which affects tax liability shown on this return, an amended return will be filed within three months. **NOTE: Your return is not complete unless you have included page 1 of your Federal form 1040 and other appropriate schedules.**

May we contact your preparer directly with questions regarding the preparation of this return? ☐ YES ☐ NO

Your Signature _____ Date _____ Spouse's Signature _____ Date _____

Signature of preparer, if other than taxpayer _____ Phone Number _____ Date _____

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Due on or before April 17, 2012 – LATE FILING OF THIS RETURN MAY RESULT IN INTEREST CHARGES AND A MINIMUM $25.00 PENALTY

PAGE ONE OF THE FEDERAL FORM 1040 MUST BE ATTACHED TO ALL RETURNS. ALL APPROPRIATE FEDERAL SCHEDULES MUST BE ATTACHED. A RETURN IS NOT COMPLETE UNLESS SUCH SCHEDULES ARE ATTACHED. ANY DEDUCTION NOT PROPERLY SUPPORTED WILL BE DISALLOWED.

WORKSHEET A: EMPLOYEE BUSINESS EXPENSES -- FORM 2106 WORKSHEET (page 1 of Federal Form 1040, Federal Schedule A, and Federal Form 2106 must be attached for deduction to be allowed.)

1. Unreimbursed employee expenses from Form 2106……..…$ _____
2. Total from Line 24 on Form 1040, Schedule A……...$ _____
3. Percent of total…… _____% (Divide line 1by line 2)
4. Enter amount from line 27 on Schedule A of Form 1040……..$ _____
5. Sidney income tax deduction ……$ _____ (Multiply line 3 by line 4)
   (Enter deduction on Page 1, line 2 of this return)

WORKSHEET B – OTHER INCOME (As documented by Returns, Attachments, 1099's and Schedules)

	Net Taxable Gain (Loss)	If applicable, Allocation Pct from Sch Y below	Sidney Taxable Gain (Loss)
1. Proprietorship (Schedule C) – Enter business name(s) below.			
2. Rental Income (Schedule E) – Enter street address and city of each property below. (Losses without street address and city will be disallowed).			
3. Recapture of Depreciation on Sale of Rental Property (Schedule 4797)			
4. Reportable Partnership Income (Schedule E / K-1)			
5. Farm Income (Schedule F)			
6. Other Income not derived from compensation			
8. SUBTOTAL (Add lines 1 – 7 above)			
9. LESS: LOSS CARRYFORWARD , IF ANY, FROM PRIOR YEARS (ATTACH SCHEDULE)			
10. GRAND TOTAL (Line 8 minus Line 9) **			

***** If the GRAND TOTAL on line 10 is a net gain (positive), enter the amount on page 1, line 4.***
If the GRAND TOTAL on line 10 is a net loss (negative), enter $0 on page 1, line 4, and include this net loss on your schedule of Net Operating Losses which may be carried forward for up to 5 years.

**** In no case may business losses be taken against wages or other compensation.** Only the resident partner's share of partnership or S-Corp income or losses not attributable to Sidney should be included on this return.

SCHEDULE Y – BUSINESS ALLOCATION FORMULA

The Business Allocation Formula is to be used by non-resident taxpayers who are doing business both inside and outside of Sidney to determine the portion of the net profits attributed to Sidney. In lieu of using Schedule Y, businesses located wholly within the Sidney city limits must include copies of tax returns filed and paid in other cities in order to receive credit for taxes paid to other cities.

		A. LOCATED EVERYWHERE	B. LOCATED IN SIDNEY	C. PERCENTAGE (B/A)
Step 1	Average original cost of real & tangible personal property	$	$	
	Gross annual rentals multiplied by 8	$	$	
	Total Step 1	$	$	%
Step 2	Total qualifying wages, salaries, commissions and other compensation for all employees	$	$	%
Step 3	Gross receipts from sales and work or services	$	$	%
Step 4	TOTAL PERCENTAGES			%
Step 5	AVERAGE PERCENTAGE (Divide total percentages by the number of percentages used.) Enter on Worksheet B above.			%