

Individual Income Tax Return
Year Ending December 31 _____
Due on or before April 15 _____

CITY OF FAIRLAWN, OHIO
PO Box 5433 Fairlawn OH 44333
(330) 668-9525 Fax (330) 668-9565
www.cityoffairlawn.com

Tax Office Use Only

Acct #

Social Security # _____ - _____ - _____

Spouse # _____ - _____ - _____

Name:
Address:
City, State Zip:

- Check box if first time filing.
- Check box if all income is non-taxable. Such as Social Security, Unemployment, Interest, Disability.
- Check box if moved during the year.
Date Moved In: _____ Date Moved Out: _____

If pre-printed information is incorrect, please make necessary changes.

1. Enter Total W-2 Compensation Received, Including All Deferred Income							
Employed From	To	Print Employers Name	City Where Employed	1a. Taxable Wage Largest Figure on W-2	1b. Tax Withheld	1c. 2% of Taxable Wage Shown in 1a	1d. Enter Smaller Column 1b and 1c
ATTACH W-2S ON BACK			Total Columns	1a.	1b.	1c.	1d.

- 2. Other Taxable Income
 - 2a. Business Income (attach Schedule C)
 - 2b. Rental Income (attach Schedule E & copy of other city return if outside Fairlawn).....
 - 2c. Other Income (attach documentation)
 - 2d. Loss Carry Forward from Previous Years
- 3. **TOTAL OTHER TAXABLE INCOME** (add lines 2a, 2b, 2c, subtract 2d; if amount is less than zero, enter zero).....
- 4. Total Taxable Income Before Deductions (add lines 1a and 3)
- 5. Deductions for Unreimbursed Expenses (see instructions)
- 6. **FAIRLAWN TAXABLE INCOME** (subtract line 5 from line 4)
- 7. Fairlawn Tax Due Before Credits (multiply line 6 by 2%)
- 8. Refunds Received from Other City/JEDD.....
- 9. **TOTAL INCOME TAX DUE BEFORE CREDITS** (add lines 7 and 8)
- 10. Credits
 - 10a. Income Tax Withheld by Employer (total column 1d, not to exceed 2% per W-2)
 - 10b. Payments Made to Another City (attach documentation)
 - 10c. Fairlawn Estimated Tax Payments.....
 - 10d. Prior Year Overpayment
- 11. **TOTAL CREDITS PAID** (add lines 10a thru 10d)
- 12. **BALANCE OF TAX DUE** (subtract line 11 from line 9)
- 13. Late Fee, if return is received after due date (\$25/month, maximum of \$150)
- 14. Interest, if tax is received after due date (0.42% of balance of tax due per month)
- 15. Penalty, if tax is received after due date (15% of balance of tax due per month)
- 16. **BALANCE OF TAX AND FEES DUE** (add lines 12 thru 15)
- 17. Overpayment (if line 16 is less than zero) Credit to Next Year _____ Refund _____

Amounts Less Than \$10.00 Will Not Be Collected, Credited or Refunded

DECLARATION OF ESTIMATED TAX FOR YEAR _____	
18. Estimated Taxable Income for Current Year	_____
19. Estimated Tax Due (2% of line 18)	_____
20. Tax Withheld or Paid to Another City	_____
21. Total Estimated Tax Due (subtract line 20 from line 19)	_____
22. First Quarter Estimated Payment (not less than 22.5% of line 21).....	_____
23. First Quarter Estimated Balance Due (subtract line 17 credit from line 22)	_____
24. AMOUNT PAID WITH THIS RETURN (add lines 16 and 23) Make Check Payable to City of Fairlawn	_____

I certify I have examined this return including accompanying schedules and statements and to the best of my knowledge believe it is true, correct and complete.

Printed name of person preparing return, if other than taxpayer _____ Phone Number _____

Signature of Taxpayer _____ Date _____

Signature of Spouse _____ Date _____

CITY OF FAIRLAWN INDIVIDUAL RETURN INSTRUCTIONS

Tax Rate: 2%

Due Date: April 15 of subsequent year

Extensions:

Extensions approved by the IRS will be accepted by the City of Fairlawn. The extended due date shall be the 15th day of the 10th month following years-end. An extension of time to file is not an extension of time to pay tax due.

Who must File:

- ° Each person who was a resident of Fairlawn at any time during the year, age 18 years and older.
- ° Non-residents who own rental property or operate a business within Fairlawn.
- ° Non-resident employees who did not have 2% Fairlawn tax properly withheld by their Fairlawn employer.
- ° Realtors and brokers who received commissions from the sale, purchase or lease of Fairlawn real estate.

Exempt from Filing:

- ° Residents under age 18 the entire year.
- ° Residents who only receive non-taxable income. File a final return by marking the appropriate box on the tax return. Future returns are not required if income status remains the same.

Non-Taxable Income:

Non-taxable income includes, but is not limited to: Alimony pay, disability insurance benefits, dividends, interest, jury duty pay, military pay, pension, social security, unemployment and welfare benefits.

Partial Year Residents:

If you moved into or out of Fairlawn during the tax year, please mark the appropriate box on the tax return, indicate the date moved and note your current address. Prorate your wages and tax to include only income earned and tax paid while living in Fairlawn.

LINE 1 Report all W-2 income and attach copies to your return. Attach additional sheet, if needed. All income deferred is taxable to Fairlawn the year it is deferred.

LINE 2a Report your business income or loss per your Schedule C after all expenses. Attach Schedule C.

LINE 2b Report your rental income or loss per your Schedule E after all expenses. Attach Schedule E. If your rental property is situated in another city, file and pay tax to that city and provide Fairlawn with a copy of the other city return.

LINE 2c Other taxable income includes, but is not limited to: 1099-MISC, Board of Election income over \$1,000, Bonuses, Commissions, Directors Fees, Dismissal Pay, Fringe Benefits, Gambling/Lottery Winnings, Incentive Pay, Profit Sharing, Royalties, Severance Pay, Sick Pay (unless paid by third party), Stipends, Stock Options (that are not considered capital gains), Tips and Vacation Pay.

LINE 2d Loss carry forward must be used within five years.

LINE 3 Losses from Other Taxable Income cannot be used to offset W-2 wages.

LINE 5 Residents may deduct from the Fairlawn return all employee business expenses reported on Form 2106 and deducted for federal income tax purposes. Nonresidents may deduct such expenses only to the extent the expenses are related to the performance of personal services in Fairlawn. Attach copies of Form 2106, your federal return, and Schedule A.

LINE 8 Residents must report other city local tax refunds received for out of city travel.

LINE 10a Tax withheld by employer cannot exceed 2% per W-2.

LINE 12 Balance of tax due must be paid by due date. No tax due of \$10.00 or less will be collected. Make check payable to the City of Fairlawn.

LINE 17 Overpayment will be credited to next tax year unless a refund is requested. No overpayment of \$10.00 or less will be refunded or credited.

LINE 21 When estimated tax due is greater than \$200, you are required to pay quarterly estimated tax. Tax due will be divided into four payments due April 15 (22.5%), June 15 (45%), September 15 (67.5%) and December 15 (90%). Payments equal to 90% of the tax due or 100% of the prior year tax due must be received by December 15 to avoid the imposition of penalty at 15% of tax due and interest at an annual rate of 5%.

Contact Us:

By phone: (330) 668-9525. By fax: (330) 668-9565. By internet: www.cityoffairlawn.com

By mail: PO Box 5433, Fairlawn OH 44334.

In person: 3487 S Smith Rd, Fairlawn OH 44333, Monday – Friday 8:00AM – 4:30PM