

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, 1120, 1120S, 1065, K-1, 2106).
4. Estimated declaration payments are due April 30, June 30, September 30, December 31.

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 15, 2009.

**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.
- 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 15, 2009, add 1/2% Interest and 1 1/2% Penalty.

- LINE 11.** If filed after April 15, 2009, add \$50.00 Late Filers Fee.
- 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 \$1.00 or less are not required.)
- LINE 13.** If Line 8 is greater than Line 4, indicate if you desire a refund or credit to 2009 tax. Overpayments of \$1.00 or less will not be refunded or carried forward.

SECTION C: DECLARATION OF ESTIMATED TAX

- LINE 14.** Enter total income anticipated for 2009 and multiply by 1%. If income is unknown, you may use the current year income, Line 3 and calculate tax 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. If you do not understand what is required of you to complete this return, please contact the Income Tax Department for assistance.

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

Gross wages, salaries, commission and other compensation to include:

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.

NET PROFITS FROM

1. Corporations (including sub-chapter S Corporations)
2. Unincorporated businesses:
 - 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)

NON-TAXABLE INCOME

- 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.
 - I. 125 Cafeteria Plans
- J. Prizes - unless connected with employment.
- 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. Lottery winnings.
- P. Annuities - at time of distribution.
- Q. State Unemployment Compensation.

TAXPAYER'S NAME, ADDRESS

SOCIAL SECURITY NO. / F.I.D. NO.:

SPOUSE SOCIAL SECURITY NO. / F.I.D. NO.:

PHONE NO.:

DATE MOVED IN OR OUT OF BELLAIRE:

IN _____ OUT _____

CORRECT NAME AND ADDRESS ABOVE IF INCORRECT

SECTION A - INCOME

1. ENTER EMPLOYER'S NAME, WHERE EMPLOYED AND GROSS WAGES, SALARIES, BONUSES, COMMISSIONS AND OTHER COMPENSATION RECEIVED BEFORE PAYROLL DEDUCTIONS: IF ADDITIONAL SPACE IS NEEDED ATTACH SEPARATE SHEET.

EMPLOYER'S NAME	CITY/VILLAGE WHERE EMPLOYED	TAX WITHHELD FOR BELLAIRE	TAX WITHHELD FOR OTHER CITIES	TOTAL WAGES PER W-2'S & 1099'S ATTACHED
W-2'S & 1099 MISC. FOR WAGES MUST BE ATTACHED				
1a. (IF THIS IS YOUR ONLY INCOME, GO TO LINE 3)				1a.

(LOSSES FROM PAGE 2 MAY NOT BE DEDUCTED FROM W-2 EARNINGS)

2. PAGE 2 INCOME - SCHEDULES C, E, H	2
3. INCOME SUBJECT TO BELLAIRE TAX	3
4. BELLAIRE INCOME TAX - 1% OF LINE 3	4

SECTION B - CREDITS

5. 2008 ESTIMATED TAX PAID TO BELLAIRE	5
6. BELLAIRE TAX WITHHELD	6
7. LOCAL CITY INCOME TAX PAID TO CITY/VILLAGE OF _____ (NOT TO EXCEED 1%)	7
(INDIVIDUALS ONLY)	
8. TOTAL CREDITS (ADD LINES 5, 6 AND 7)	8
9. IF LINE 4 IS GREATER THAN LINE 8, ENTER DIFFERENCE. BALANCE DUE	9
10. INTEREST (1/2% PER MONTH) _____ PENALTY (1 1/2% PER MONTH _____)	10
11. ASSESSED LATE FILERS FEE, IF FILED AFTER 4/15/2009 \$50.00	11
12. TOTAL DUE - MAKE CHECK PAYABLE TO BELLAIRE INCOME TAX (PAYMENTS OF \$1.00 OR LESS ARE NOT REQUIRED)	12
13. IF LINE 8 IS GREATER THAN LINE 4 RESULTING IN OVERPAYMENT, PLEASE INDICATE IF YOU DESIRE REFUND \$ _____ OR CREDIT TO 2009 TAX \$ _____ (OVERPAYMENT OF \$1.00 OR LESS ARE NOT REFUNDED NOR CARRIED FORWARD)	

SECTION C - DECLARATION OF ESTIMATED TAX FOR 2009

14. TOTAL INCOME SUBJECT TO TAX \$ _____ MULTIPLY BY TAX RATE OF 1%	14
15. TAX WITHHELD BY EMPLOYER (DO NOT EXCEED 1%)	15
16. 2009 NET TAX DUE (LINE 14 LESS 15)	16
17. DIVIDE LINE 16 BY 4	17
18. CARRYOVER FROM PRIOR YEAR. (LINE 13 IF CARRYOVER INDICATED)	18
19. SUBTRACT LINE 18 FROM LINE 17 (PAY THIS AMOUNT. IF LESS THAN ZERO, ENTER ZERO)	19
20. TOTAL PAYMENT (ADD LINES 12 AND 19) (PAYMENTS OF \$1.00 OR LESS ARE NOT REQUIRED)	20

THE UNDERSIGNED DECLARES THAT THIS RETURN IS TRUE, CORRECT AND COMPLETE FOR TAX YEAR 2008

TAX PREPARER'S SIGNATURE _____ DATE _____ YOUR SIGNATURE _____ DATE _____
SOCIAL SECURITY NUMBER (I.D. NUMBER) _____ SPOUSE SIGNATURE _____ DATE _____

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 OPERATING LOSS FROM PRIOR YEARS, IF ALLOWED \$ _____
- 5. NET BUSINESS INCOME \$

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

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 SCHEDULE E FROM PARTNERSHIPS, S CORPORATIONS, 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		ITEMS NOT TAXABLE	
A. NET LOSS FROM CAPITAL OR OTHER ASSETS	\$ _____	N. CAPITAL GAINS (FROM FED. SCHEDULE)	\$ _____
B. EXPENSES APPLICABLE TO NON-TAXABLE INCOME ...	\$ _____	O. INTEREST	\$ _____
C. CITY OR STATE INCOME TAXES	\$ _____	P. DIVIDENDS	\$ _____
E. NET OPERATING LOSS DEDUCTION PER FED. RETURN	\$ _____	Q. ROYALTY INCOME (INTANGIBLE)	\$ _____
F. PYMTS TO PARTNERS OR COMP. OF S CORP. OFFICERS	\$ _____	R. OTHER (EXPLAIN)	\$ _____
G. SICK PAY NOT INCLUDED ON PAGE 1	\$ _____		\$ _____
I. OTHER (EXPLAIN)	\$ _____		\$ _____
M. TOTAL ADDITIONS (ENTER LINE 2 A ABOVE)	\$ _____	Z. TOTAL DEDUCTIONS (ENTER LINE 2 B ABOVE)	\$ _____

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			_____ %