

# CITY OF AMHERST

480 PARK AVENUE, AMHERST, OH 44001  
**RETURN OR EXTENSION REQUEST DUE DATE APRIL 15,**  
 FISCAL YEAR FILERS MUST FILE ON OR BEFORE THE 15TH DAY OF \_\_\_\_\_ OR  
 THE FOURTH MONTH AFTER THE CLOSE OF THAT FISCAL YEAR. FISCAL PERIOD \_\_\_\_\_ TO \_\_\_\_\_

INCOME TAX DEPARTMENT  
 (440) 988-4212 FAX (440) 988-3749  
 Fillable PDF (tax return)  
 available at: [www.amherstohio.org](http://www.amherstohio.org)

FOR INCOME TAX DEPARTMENT USE ONLY

TOTAL \_\_\_\_\_ AUD \_\_\_\_\_

PAID W/RETURN: \_\_\_\_\_ CK NO. \_\_\_\_\_

DUE \_\_\_\_\_ CR TO \_\_\_\_\_ REFUND \_\_\_\_\_

DECLARING EXEMPTION

Exemption Certificate on Pg. 2 Must Be Completed

IF YOU MOVED DURING THE TAX YEAR, COMPLETE THIS BLOCK

Date moved into Amherst \_\_\_\_\_

Previous Address \_\_\_\_\_

Date moved out of Amherst \_\_\_\_\_

Present Address \_\_\_\_\_

SSN or FID

JOINT SSN

## W-2 WORKSHEET

### SEE INSTRUCTIONS BEFORE COMPLETING

COLUMN 1

COLUMN 2

COLUMN 3

COLUMN 4

COLUMN 5

**W-2  
COPIES  
MUST  
BE  
ATTACHED**

Date wages were Earned (Month/Day) From To	CITY WHERE EMPLOYED	GROSS WAGES—HIGHEST WAGE ON W-2	2106 EXPENSES, REDUCES CREDIT ALLOWED IN COL. 5	AMHERST TAX WITHHELD	OTHER CITY TAX WITHHELD	MAX CREDIT LIMIT 1% OF WAGES
<b>TOTALS</b>						

**ATTACH A COPY OF 1040 (1ST PG. ONLY), ALL APPLICABLE W-2S, FEDERAL SCHEDULES, EXPLANATIONS ETC...**

## INCOME

1. Total W-2 wages from column 2, W-2G and 1099 income.....	1	\$	
2. 2106 Expenses from column 3, Sch. A & Form 2106 Must Be Attached.....	2	\$	
3. TAXABLE WAGES. SUBTRACT LINE 2 FROM LINE 1 .....	3	\$	
4. Other income. From schedule C, E and H on Pg. 2, Line 12 .....	4	\$	
5. TOTAL AMHERST INCOME. ADD LINES 3 AND 4 .....	5	\$	

## TAX

**TAX  
WITHHELD,  
PAYMENTS  
AND  
CREDITS**

6. AMHERST INCOME TAX. MULTIPLY LINE 5 BY 1-1/2% (.015) .....	6	\$	
7. Amherst income tax withheld from column 4 .....	7	\$	
8. Prior year credits.....	8	\$	
9. Estimated payments .....	9	\$	
10. Credit for taxes withheld to other cities from column 5 .....	10	\$	
11. Credit for taxes paid to other cities (limit 1%). See instructions .....	11	\$	
12. TOTAL PAYMENTS AND CREDITS. ADD LINES 7 THROUGH 11 .....	12	\$	

**BALANCE  
DUE,  
REFUND  
OR  
CREDIT**

13. <b>BALANCE DUE.</b> If line 6 is more than line 12, enter balance due here .....	13	\$	
14. Late Filing Penalty. \$25, if applicable .....	14	\$	
15. Interest. 1-1/2% per month, if applicable .....	15	\$	
16. <b>TOTAL DUE.</b> Add lines 13 through 15. Carry to line 26 below (No tax due if less than \$3.00) .....	16	\$	
17. <b>OVERPAYMENT.</b> If line 6 is less than line 12, enter overpayment here ..	17	\$	
18. AMOUNT FROM LINE 17 TO BE REFUNDED (No refund if less than \$3.00) ....	18	\$	
19. AMOUNT FROM LINE 17 TO BE CREDITED TO NEXT YEAR .....	19	\$	

**ESTIMATE  
FOR  
NEXT  
YEAR**

DECLARATION OF ESTIMATED TAX FOR (NOT MANDATORY)

20. Total estimated income subject to tax \$ _____ Multiply by tax rate of 1-1/2% (.015) .....	20	\$	
21. Subtract any estimated income tax to be withheld or paid to other cities (limit 1% of wages) .....	21	\$	
22. Balance of city income tax declared. Subtract line 21 from line 20 .....	22	\$	
23. Tax due before credits. Enter at least 25% of line 22 .....	23	\$	
24. Less credits. Enter line 19 from above .....	24	\$	
25. Net estimated tax due. Subtract line 24 from line 23 .....	25	\$	

## TAX DUE

26. Enter balance due from line 16 above (No tax due if less than \$3.00) .....	26	\$	
27. <b>TOTAL TAX DUE. ADD LINES 25 &amp; 26. PLEASE MAKE CHECKS PAYABLE TO AMHERST INCOME TAX DEPT.</b> .....	27	\$	

If this return was prepared by a tax practitioner, check here if we may NOT contact him/her directly with questions regarding the preparation of this return.

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.

SIGNATURE OF PREPARER, IF OTHER THAN TAXPAYER

DATE

SIGNATURE OF TAXPAYER

DATE

NAME AND ADDRESS OF PREPARER (PLEASE PRINT)

TELEPHONE NUMBER

SIGNATURE OF SPOUSE (IF JOINT RETURN)

TELEPHONE NUMBER

Attach copies of all Federal forms and schedules used to compute your local income.

**SCHEDULE C - PROFIT OR LOSS FROM BUSINESS OR PROFESSION**

	Profit Col. A	Loss Col. B
1. Net Profit or Loss	1. \$ _____	\$( _____ )
2. Add Items not Deductible	2. \$ _____	\$ _____
3. Deduct Items not Taxable	3. \$( _____ )	\$( _____ )
4. Adjusted Net Profit or Loss	4. \$ _____	\$ _____
5. % allocable to Amherst from Schedule Y Line 5 (Resident individuals should report 100% of their profit or loss)	5. _____ %	_____ %
6. Multiply line 4 by line 5 - Total Schedule C income/loss	6. \$ _____	\$( _____ )

{ For Corporations and Partnerships Only }  
- See Sch. X at www.amherstohio.org

**SCHEDULE E - PROFIT OR LOSS FROM RENTS**  
Addresses of properties must be listed on Federal Schedule E

7.	\$ _____	9a.	\$( _____ )
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**SCHEDULE H - ALL OTHER TAXABLE INCOME**

9 & 9a. Total Line 6, 7 and 8	9. \$ _____	9a.	\$( _____ )
10. Prior NOL (5 yr. limit - schedule must be attached)	10. \$( _____ )		
11. Line 9 plus Line 10 (Profit less prior loss)	11. \$ _____		
12. Line 11 plus Line 9a (Remaining profit less current year loss) Carry profit on line 12 to the front of the return, line 4	12. \$ _____		

If taxes paid to other cities, documentation must be attached. No credit will be given on profit negated by loss.

**SCHEDULE Y - BUSINESS ALLOCATION FORMULA**  
For Non-Resident Businesses

	A. All Locations	B. Amherst Locations	C. Column B ÷ A
1. a) Avg. Original Cost of Real & Tangible Personal Property	\$ _____	\$ _____	
b) Gross Annual Rental Receipts Multiplied by 8.....	\$ _____	\$ _____	
c) Total of Line 1.....	\$ _____	\$ _____	%
2. Gross Receipts from Sales.....	\$ _____	\$ _____	%
3. Wages, Salaries Paid.....	\$ _____	\$ _____	%
4. Total Percentages			%
5. AVERAGE PERCENT (Divide Total Percent by # of Percentages Used) . Enter here and on Line 5 of Schedule C			%

**EXEMPTION CERTIFICATE (Signature is required on front of this form)**

I have no taxable income because of the reason indicated below:

- RETIRED - I received only pension, Social Security and/or interest or dividend income.
- UNDER 18 for the entire year of \_\_\_\_\_. My date of birth is \_\_\_/\_\_\_/\_\_\_ (Attach proof of DOB)
- ACTIVE MEMBER OF THE U.S ARMED FORCES FOR THE ENTIRE YEAR OF \_\_\_\_\_.  
(This exemption does not include civilians employed by the military or the National Guard)
- DOMICILED OUTSIDE THE CITY OF AMHERST FOR THE ENTIRE YEAR OF \_\_\_\_\_ . (Declaration of Domicile form must be attached - see website or call office)
- NO EARNED INCOME FOR THE ENTIRE YEAR OF \_\_\_\_\_.  
(Public Assistance, SSI, Unemployment, etc. is not considered earned income.)

# CITY OF AMHERST INCOME TAX INSTRUCTIONS

**WHO MUST FILE:**

**Every Resident**, full or partial year, 18 years of age and older, must file a tax return, whether or not taxes are due, unless that resident is retired with no earned income. See definition of earned income in the **RETIREE** section below.

**Every Business Entity**, whether a resident or non-resident, who conducts a business in Amherst must file a return and pay any tax on that profit. If you have a net loss you are still required to file a return. ("Business" includes rental income.)

**Individuals**, earning income in Amherst not subject to the withholding of Amherst income tax must also file a return.

If you received a preprinted form from this office, be sure to file, even if you had no taxable income for the year. If you are not subject to Amherst tax complete the exemption certificate on pg. 2 of the return.

**RETIREEES:** Retirees who earn wages, operate a business, own rental property or earn other income, are required to file. If your **ONLY** income source is retirement income (ie. SSI, other pensions, interest, dividends, IRA and 401k distributions), complete the exemption certificate on pg. 2 of the return.

**UNDER 18:** If a person is under 18, was employed in the city of Amherst and had Amherst taxes withheld, send in W-2(s) with a copy of a driver's license or birth certificate and a refund will be issued.

**FILING STATUS:** Taxpayers who prepare their federal and state tax returns using the "married filing separate" status to lower their overall tax liability may still file a joint return for the city of Amherst. Filing a joint return will neither increase nor decrease your City of Amherst tax liability. Husband and wife may file joint returns, in which case both must sign the return and submit their social security numbers.

**WHEN TO FILE:** Taxpayers who end their taxable year on December 31 must file on or before the IRS due date. Taxpayers on a fiscal year must file on or before the 15th day of the fourth month after the close of that fiscal year or other period.

**EXTENSIONS:** If the deadline cannot be met, a copy of the federal request for extension or a letter, which includes name, address, social security or federal identification number, must be filed by the 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 request for extension is filed, a \$25 late charge will be applied. Also see declaration of estimated tax payments.

**PARTIAL YEAR RESIDENTS:** If you only lived in Amherst during part of the year you must file a tax return covering that time. Report the amount of income you earned while you lived in Amherst. Pay statements with year-to-date figures or a statement from your payroll department must be used if available. When the actual amount you earned while living in Amherst cannot be determined, you may break down your earnings by the number of months employed at the job arriving at a monthly earnings figure. Use the monthly earnings figure multiplied by the number of months of residency to find your taxable amount. If you pro-rate your income you must also pro-rate your city tax that was withheld on the same income. **Attach a worksheet explaining your calculations.**

**DECLARATION OF ESTIMATED TAX FOR THE COMING YEAR:** Taxpayers who expect to receive taxable income for the coming year may declare estimated tax payments (25% of full amount may be paid at the time of filing the Annual Return). The estimated tax payments due July 15th, October 15th, and December 15th will be billed. This declaration is not mandatory.

**PENALTY AND INTEREST:** Except in those cases where an extension was filed, a late fee of \$25.00 shall be due on returns filed after the due date, even when no tax is due. Interest at the rate of 1.5% per month will be charged from the original due date of the return until date of actual payment.

**NET OPERATING LOSSES:** The net loss from an unincorporated business activity may not be used to offset salaries, wages, commissions or other compensation. The portion of a net operating loss, based on income taxable under the ordinance allocable to Amherst may be applied against the portion of the profit of succeeding years until exhausted, but in no event for more than five (5) years. **An NOL schedule must accompany this return.**

**AMENDED RETURNS:** Amended returns are accepted by completing an income tax return with the words "Amended Return" written in red ink across the top and indicating the year being amended. The amended return is required within three (3) months of the final determination of any changed tax liability resulting from the Federal audit, Judicial decision, or other circumstances.

**TAXABLE INCOME:** Amherst income tax is levied at the rate of 1.5%. Income taxable to the city is listed below. While this list is not comprehensive, it encompasses most of the taxable situations. In addition to the listing, the net profits of all unincorporated businesses, professions, rentals or other activities conducted by residents and non-residents of the city of Amherst are taxable.

<b>TAXABLE INCOME</b>	
Wages, salaries and other compensation Bonuses, stipends and tip income Commissions, fees and other earned income Sick pay Employee contributions to retirement plans and tax deferred annuity plans (including Sec. 401k, 403b, 457b, etc) Net rental income Net profits of businesses, professions, sole proprietorships, etc Income from partnerships, s-corporations, estates or trusts Employer contributions to cost of fringe benefits Vacation pay Stock options Net farm income	Income from guaranteed annual wage contract Prizes and gifts, if connected with employment, to the same extent as taxable for Federal Income Tax purposes. Director fees Income from jury duty Strike pay Uniform, automobile, moving and travel allowances Employer-provided educational assistance, taxable to the same extent as taxable for Federal Income Tax purposes. Executor fees Disability payments from employer Supplemental Unemployment Benefits (SUB pay) Lottery Winnings after 10/28/04

<b>NON-TAXABLE INCOME</b>	
Interest or dividend income Pre-tax contributions made by or on behalf of employees to cafeteria plans (Sec 125 Plans, etc) Welfare benefits Social Security Income from qualified pension plans State unemployment benefits Worker's compensation Proceeds of life insurance Third Party Sick Pay after 1/1/08 Alimony	Government disability payments Poll worker income Military pay (Including National Guard) Earnings of persons under 18 years of age Capital gains Patent and copyright income Royalties derived from intangible property Annuity distributions Compensatory insurance proceeds derived from property damage or personal injury settlements "C" Compensation - Group Term Life Ins. Prem. over \$50,000

# LINE BY LINE INSTRUCTIONS

Complete the worksheet detailing the salaries received on your W-2s. If you are only reporting on one W-2 and have no 2106 expenses, it is not necessary to complete this worksheet. Proceed to Line 1 of the tax return.

## PAGE 1

**Column 1** – Enter the city where employed. If your W-2 states “various” or “all cities,” please attach a copy of the itemized breakdown. In addition, W-2G and 1099 income should be reported here.

**Column 2** – Enter the wages earned on each W-2. In most cases the amount shown in Box 18 of the W-2 should be used. However, if Box 5, minus “C” compensation, is higher, that wage must be used to calculate total wages earned.

**Column 3** – Unreimbursed employee business expenses in excess of 2% of Federal Adjusted Gross Income may be deducted. If income is allocated between cities, 2106 expenses should likewise be allocated. **Federal Form 2106 and Schedule A must be included with the return.**

**Column 4** – Enter City of Amherst tax withheld from Box 19 on the W-2.

**Column 5** – Amherst allows a tax credit for taxes withheld by another city up to 1%. Credit may not exceed 1% of the wages actually taxed by another city on each W-2 form. When you reduce income earned in another city by 2106 expenses, you must also reduce the tax credit in Column 5. If a portion of your gross wages is not taxed by another city, 1.5% tax is owed on that portion. (For example, township wages are not withheld on; therefore, no credit is given and the wages are taxed at the full 1.5%.)

**Line 1** – Enter total amount of W-2 wages from Column 2. Attach all W-2s on the side of the return as indicated.

**Line 2** – Enter 2106 expenses from Column 3.

**Line 3** – Subtract Line 2 from Line 1.

**Line 4** – Enter the amount of other income from schedules C, E, or H from the back of the return, but not less than -0-. Attach appropriate schedules and documentation. Attach 1099s on the side of the return with the W-2s.

**Line 5** – Add Lines 3 and 4.

**Line 6** – Multiply Line 5 by 1-1/2% (.015).

**Line 7** – Enter tax withheld for Amherst from Column 4.

**Line 8** – Enter any prior year credits.

**Line 9** – Enter any estimated payments made.

**Line 10** – Enter credit for taxes withheld by other cities from Column 5.

**Line 11** – Enter credit for taxes paid to other cities not shown on a W-2. Credit may not exceed 1% of the income actually taxed by the city of Amherst. No credit will be given on profit negated by loss. Attach appropriate documentation verifying credits from other cities. (Copy of other city tax returns will be acceptable.)

**Line 12** – Add Lines 7 through 11.

**Line 13** – Subtract Line 12 from Line 6. If Line 6 is more than Line 12, enter balance due.

**Line 14** – Enter Late Filing Penalty, if applicable.

**Line 15** – Enter Interest at 1-1/2% per month on the balance due, if applicable.

**Line 16** – Add Lines 13, 14, and 15. Enter total here.

**Line 17** – If Line 6 is less than Line 12, enter overpayment.

**Lines 18 & 19** – Indicate disposition of overpayment either by refund or credit to next year.

**NOTE:** If you do not wish to make estimated payments for the next tax year, proceed to Line 25, enter -0- and enter balance due from Line 16 on Line 26.

**Line 20** – Enter total estimated tax on income subject to tax, multiplied by a tax rate of 1.5%.

**Line 21** – Enter any Amherst tax to be withheld or credit for tax withheld/paid to another city.

**Line 22** – Enter net tax due by subtracting Line 21 from Line 20.

**Line 23** – Enter amount due with estimate, 25% of Line 22.

**Line 24** – If applicable, enter overpayment from previous year (Credit Line 19). If credit Line 19 exceeds Line 23, credit will carry over into 2nd Quarter payment. No estimated tax will be due at this time, unless you want to pay your remaining estimated balance in full for the year.

**Line 25** – Subtract Line 24 from Line 23.

**Line 26** – Enter amount from Line 16.

**Line 27** – Add Lines 25 and 26. **Sign and date return and make check payable to the Amherst Income Tax Department.**

## PAGE 2

**SCHEDULE C:** Net profits shall be determined on the basis of the information used for Federal income tax purposes, adjusted to the requirements of the ordinance. All business entities must attach copies of appropriate Federal Schedules.

**SCHEDULE E:** Rental income is taxable only if the aggregate monthly rental exceeds \$100.00.

**SCHEDULE H:** This schedule is used to list all other taxable income not reported elsewhere on this return. W-2G and 1099 income should be reported on the front of the tax return, line 1.

**SCHEDULE X:** See ORC 718.01(A) (1) for items that are taxable and deductible. For further guidance see [www.amherstohio.org](http://www.amherstohio.org).

**SCHEDULE Y:** To be used only when the books and records of the taxpayer do not disclose with reasonable accuracy the net profit attributable to Amherst. A business allocation formula consisting of the average property, wages paid, and gross receipts may be used by business entities not required to pay tax on entire net profits.