VILLAGE OF BRADNER INCOME TAX OFFICE

INSTRUCTIONS FOR THE 2022 BRADNER TAX RETURN

Please Read Carefully Before Preparing Your Bradner Tax Return

NOTE: TAX OFFICE IS LOCATED AT 130 N. MAIN ST., BRADNER, OHIO Hours: By Appointment: Call (419) 288-2890

Tax returns are due on or before April 15th of each calendar year, or within 105 days after the close of a fiscal year, and must either be received or postmarked by the due date to avoid a late filing penalty charge. A request for an extension of time for filing will be granted if received in writing prior to the due date. A copy of a requested federal extension is acceptable if received prior to the due date. An extension is granted for filing the return only. Payment of the estimated tax due must accompany the request for extension of time for filing the return. Returns postmarked or received after the due date with no extension previously requested will be subject to \$25.00 per month for said omissions even if no tax is due. The Village of Bradner ordinance says Returns postmarked or received after the due date with no extension previously requested will be subject to twenty-five dollars (\$25.00) per month for said omissions even if no tax is due. Said penalty shall not exceed \$150.00 is assessed penalty for each failure to file a return. Taxpayers with tax due will be subject to the \$25.00 penalty charge plus interest of 15% per month, compounded monthly.

All earned income must be reported, including, but not limited to the following: wages, salaries, compensation for services, self employment income, farm income, lottery and gambling winnings, and rental income. Income from dividends, interest, annuities, and copyrights are exempt. A loss from a business or rental CAN NOT be deducted from gross wages reported on W-2s. The loss may be carried forward (5 year limit).

ALL AMOUNTS SHOULD BE ROUNDED TO THE NEAREST DOLLAR.

All taxpayers and/or residents of Bradner employed outside the city and/or who receive a tax return must file same with the applicable W-2 form attached, or copy of appropriate Federal schedules, whether or not there is any tax due.

No credit will be given for wages taxed in another municipality.

Tax shelter programs and deferred wages (such as 401(k) contributions) are subject to the Bradner Tax. Use Medicare Wages (from box 5 of the W-2) for taxable wages on section (A4).

All returns from business or professional taxpayers must have a copy of their Federal return schedule attached. Farm, rental, or other income from Page 2 must have appropriate Federal return schedules attached. Returns without appropriate Federal schedules attached will be considered delinquent.

No tax will be due on amounts less than ten dollars (\$10.00). No refund or credit will be made on amounts less then ten dollars (\$10.00).

All residents, regardless of age, must file a tax return if they have income subject to tax. A married couple may file a joint return if filing separately on the Federal and State returns.

Non-residents working inside the city limits and not subject to withholdings must file and pay 1% of their gross wages.

Estimates must be made on all income if tax obligation to the Village is more than \$200.00. Estimates should be for at least as much as the amount of tax due in the previous year. The amount can be increased or decreased during the year due to fluctuation of income. There are interest and penalty charges if the "Estimates" are not filed and paid each quarter.

Failure to receive a return, declaration or other required form shall not excuse any taxpayer from making a return, declaration, or filing such form, or from paying any tax due.

NOTE: TAX RETURNS WILL NOT BE CONSIDERED COMPLETE UNTIL ALL W-2s AND/OR FEDERAL SCHEDULES ARE ATTACHED, AND THE RETURN IS SIGNED.

TAX OFFICE HOURS: By appointment

Assistance is available at the Income Tax Department, 130 N. Main St. P.O. Box 599
Bradner, Ohio 43406

THIS IS NOT A FEDERAL RETURN INCOME TAX RETURN 2022 BRADNER OHIO INCOME TAY

BRADNER, OHIO INCOME TAX FOR THE CALENDAR YEAR 2022

FOR FISCAL YEAR BEGINNING ______, ENDING ____

ALL RESIDENTS MUST FILE A TAX RETURN UNLESS THEY ARE RETIRED WITH NO TAXABLE INCOME.

ESSARY CHANGES IS IF FILING A JOINT RETURN)		ver Social security No.			
IS IF FILING A JOINT RETURN)		er Social security No			
	Spous	e Social Security Number			
	If you r	noved: Into Bradner of			
		From Bradner			
	List an	y year that IRS changed your ta	able in	come	
	Will yo	u have taxable income for 2022	No	Yes 🗌	
	Was Floor				
	(A2)	(A3)		(A4)	
	City or Twp.	` '		Total Wages	
	Where Employed	Tax Withheld			
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			.00	-	
	-	1			
		-			
REAR.**	TOTAL	\$.00	\$	
		***************************************	(1)	\$	
			, ,	\$	
				<u> </u>	
			.00		
(d) Prior Year Credit\$					
+ 5b + 5c)	*************************************	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(5)	<u>\$</u>	
Line 4 less Line 5 (If minus figures, enter on Line 9 and mark disposition)					
enaity (\$25.00 per month in addit	ion to lines /a & /b if files late;	<u>\$</u>		\$	
(u) Total DHE: (Line 6 plus Line 7) - Make check payable to BRADNER VIII AGE INCOME TAY DHE WITH DETHIN					
No tax due or refunds on amount less than \$10.00 No tax due or refunds on amount less than \$10.00					
s than \$10.00					
TAX DEPARTMENT, 130 N. M	AIN ST., P.O. BOX 599, BR.	ADNER, OHIO 43406 ON	OR B	EFORE APRIL 15, 20	
E TO OR FROM WHOM:					
	winnings) and (from page 2 of Fewinnings) and (from page 2 of	s, bonuses, incentive payments, commissions BEFORE ANY Incorport (INCLUDE SICK PAY that is paid by employer and amount (INCLUDE SICK PAY that is paid by employer and amount (INCLUDE SICK PAY that is paid by employer and amount (INCLUDE SICK PAY that is paid by employer and amount (INCLUDE SICK PAY TWP. Where Employed REAR.** TOTAL Withheld	s, bonuses, incentive payments, commissions BEFORE ANY PAYROLL DEDUCTIONS, repurce, INCLUDE SICK PAY that is paid by employer and amounts deducted as Federal Tay TOOLLAR) (A2)	s, bonuses, incentive payments, commissions BEFORE ANY PAYROLL DEDUCTIONS, receive purce. INCLUDE SICK PAY that is paid by employer and amounts deducted as Federal Tax Shelf DOLLAR) (A2)	

DISREGARD THIS PAGE IF ENTIRE TAXABLE INCOME IS FROM SALARIES AND WAGES. Note: A copy of the appropriate Federal Schedule is encouraged for Schedules C and E, and is required for Schedules D, F, and Z SCHEDULE G: Profit (Loss) from Businession (Profession (Attach copy of Federal Schedule C) ____ Type of Business _ Address ____ Name 2. Less (a) Cost of Goods Sold, or (b) Cost of Operations, whichever is applicable (indicate labor charges included). 3. Gross Profits from Sales, etc., (Line 1 less line 2)..... 4. Dividends \$_____; Interest \$_____; Royalties \$______ 5. Rents Received, if connected with Trade or Business..... 6. Other Business Income (Specify)..... 7. Total Business Income Before Deductions....... **BUSINESS DEDUCTIONS** 19. Other..... 8. Compensation of Officers..... 20. 9, Salaries and Wages Not Deducted..... Elsewhere..... 22. 10. Rents..... 11, Interest or Business Indebtedness..... 23. 12. City Income Taxes on Business..... 25. 13. Other Business Taxes..... 14. Bad Debts..... 26._ 15. Depreciation, Amortization, Depletion..... 27. 16. Repairs..... 28, 17. Commissions (Attach 1099)..... 18. Subcontracts (Attach List)..... 30. 31. Total Business Deduction (total of Lines 8 to 30) . \$ 32. Net profit (Loss)..... *Landlord's Name and Address SCHEDULE D Total from Federal Schedule (Attach copy) SCHEDULE E Rental and Other Income (Attach copy of Federal Schedule E) Location of Property Amount of Rent Depreciation Repairs Other Expenses Net Income \$_____ Totals..... \$_____ \$____ Other Income - Partnerships, Commissions, Fees, Tips, Etc. (Do not include interest or dividends.) Received From For (describe) SCHEDULE F Farm Income (Attach copy of Federal Schedule F or 4835) Total income (or Loss) Schedule F Location of Farm TOTALS Schedules C, D, E & F..... SCHEDULE Y Business Allocation Formula a, Located b, Located c. Percentage Everywhere This Municipality (b ÷ a) STEP 1. Average Value of Real & Tangible Personal Property..... Gross Amount Rentals Paid Multiplied by 8..... TOTAL STEP 1..... STEP 2. Gross Receipts From Sales Made and/or Work or Services Performed (see instruction)..... STEP 3. Wages, Salaries, and other Compensation Paid.....

SCHEDULE Z Partnership Entity - Taxable Income Fed. Form 1065 including Schedules must be provided.

STEP 5. Average Percentage (Divide Total Percentages by Number of Percentages Used).......

STEP 4. Total Percentages.....