

2018 Individual Income Tax Information
Village of Batavia
65 N Second St.
Batavia, OH 45103

TAX DUE DATE: APRIL 15, 2019

The income tax rate for 2018 is 1% (.01) which is based on total earnings before any deductions including deductions for IRA's, KEOGH, Tax Deferred (Tax Sheltered) Annuities (TDA/TSA), except Section 125 (Cafeteria Plan) deductions. All earned income of residents of the Village of Batavia is subject to this tax even if you did not work inside the Village of Batavia. Non-residents who work inside the Village of Batavia are required to pay income tax on any income they earned within the limits of the village.

DEFINITIONS:

Earned (Taxable) Income - all wages, salaries, commissions, net income from a business or rental property, or any other compensation for services or work performed. Taxable income reported on W-2 forms is the larger amount from Box 1, 5, or 18. Employee contributions to Section 125 Plans (Health Care Cafeteria Plans) are not subject to Village of Batavia local income tax.

Non-Taxable Income - Non-earned income that is **not** subject to tax includes Social Security income, retirement income, pensions, interest received from savings or certificates of deposit, welfare, A. D. C., unemployment compensation, and military income.

Estimated Tax - an estimate of the amount of tax you may owe for 2018 based on the amount of income you expect to earn during 2018. (See section on Estimated Tax.)

TAX CREDITS:

No credit is given for taxes paid to other Municipalities.

WHO MUST FILE:

Every resident of the Village of Batavia with an earned income during the year is required to file an income tax return even if no tax is due. If the amount of tax due is less than \$10.00 no payment will be required but a tax return must be filed. Refunds of less than \$10.00 will not be issued.

Any non-resident who had earned income of \$1,000 or more within the limits of the Village of Batavia and their employer did not withhold Village of Batavia tax from their pay is required to file a Village of Batavia Income Tax Return.

ESTIMATED TAX:

Along with filing your 2018 income tax return, you will also need to complete the **Declaration of Estimated Tax** for 2019. Estimate the total income before any deductions you expect to receive in 2019. Use the 2018 earnings (the amount from Line 3 on the tax return rounded to the nearest \$100) and enter it on Line 14. Multiply the 2019 estimated income by 1% (.01) and enter the result on Line 15. Indicate any amounts expected to be deducted by your employer for Village of Batavia on Line 16. Subtract the expected tax credits (if any) (Line 16) from your estimated Village of Batavia tax liability along with any excess taxes paid in 2018 that is to be credited towards your 2019 tax liability (Line 17) to determine the balance of the estimated tax due for 2019 on Line 18. If the amount of your estimated tax on Line 18 is \$100 or more you may pay up to the full amount of this estimated tax when you file your return, otherwise, you pay at least one-fourth (1/4) with the balance being paid in quarterly installments. If your estimated tax is less than \$200, you are not required to pay estimated tax, but you may elect to do so. For assistance, contact the Income Tax Office.

FILING DEADLINE:

The **filing deadline** for submitting your 2019 Village of Batavia Income Tax return is **April 15, 2019**. You may request an extension for filing your tax return if you are unable to meet this deadline. Extensions can be for up to six months, or one month after the deadline for any federal extension granted. Requests for extensions must be made in writing prior to the filing deadline. Any Village of Batavia Tax Return received after the April 15 deadline will be subject to late filing fees and interest charges. Any tax not paid by the April 15 is subject to interest charges.

PART-YEAR RESIDENTS

If you lived in Village of Batavia only part of the year, you are only subject to the Village of Batavia Income Tax for the portion of time you were a resident inside the Village of Batavia. When completing your Village of Batavia Income Tax Return, enter the date you moved into or out of Village of Batavia in the boxes provided to the right of your name and address. If you moved out of Village of Batavia, please correct your mailing address to reflect the correct address. In determining the portion of income that is subject to Village of Batavia tax, you can use one of two methods. If you have W-2 forms or paycheck stubs that indicate the amount of earnings subject to Village of Batavia tax, you can use them to calculate your Village of Batavia tax. If you do not have these documents, you can divide your total annual salary (the larger amount indicated in Box 1, 5, or 18 of each W-2 form) by twelve to determine the average monthly income. Next multiply the average monthly income by the number of months you were a resident of the Village of Batavia. When completing the tax return, enter the total income earned as indicated on your W-2 forms on Line 1. Next on Line 26 (Page 2), enter the words "Non-resident income" and indicate in the amount column the amount of income that is not subject to Village of Batavia tax. Enter this amount on Line 2 of the tax return and subtract the amount on Line 2 from the amount on Line 1 and enter the adjusted taxable income on Line 3. **Make certain that you complete the Moved Into or Out of Boxes to the right of the mailing address.**

QUESTIONS OR ADDITIONAL HELP:

Who has to file a Village of Batavia Tax Return? Any resident of the Village of Batavia who had taxable earned income during the year or any non-resident who had \$1,000 or more in earned income inside the Village of Village of Batavia and their employer did not withhold Village of Batavia income tax from their paycheck. Residents who only have income from social security, retirement, interest or dividends or similar non-employee income and who do not have any income from any employment and who are not the owner or a part-owner of a business or rental property do not need to file a return but will need to inform the Income Tax Office of their status that they do not have any earned income.

Does a person who only receives Social Security, ADC, Retirement, Welfare, etc. need to file? If these are the only source of income they receive, they do not need to file a Village of Batavia Tax Return. (Please see next question.)

What should a person do if they receive a Village of Batavia Tax Return, but are not required to file? They need to contact the Income Tax Office providing the reason they are not required to file a Village of Batavia Income Tax Return. Verification documents will be requested to certify a non-filing status.

What assistance is available for completing Village of Batavia Tax Returns? The Income Tax Office will complete your tax return free of charge. You can come to the Tax Office during the regular office hours.

Does a resident who pays taxes to another city or village need to file a Village of Batavia Tax Return? Residents will still need to file a Village of Batavia Tax Return. No credit is given for taxes paid to other Municipalities.

What forms should be included with a Village of Batavia Tax Return? You need to complete the Village of Batavia Tax Return and include a W-2 from each of your employers during 2018. Federal Schedules C, D, E, 2106, and other appropriate forms need to be included with the tax return. Village of Batavia tax forms are available by calling (513) 732-2740 and request forms to be mailed to your address or on the internet at: www.bataviavillage.org. Click forms and documents then Individual Return.

What should be done if the full payment of taxes cannot be made by April 15? File the tax return on or before April 15 in order to avoid penalty fees, and request a monthly Payment Plan to be established.

If I live in the Village of Batavia only part of the year, do I need to file a Village of Batavia Tax Return? Yes, you will need to file a Village of Batavia Tax Return, but only the income you earned while living in Village of Batavia would be subject to the tax. You can request assistance from the Income Tax Office in determining the amount of your tax liability.

Do non-residents who work in Village of Batavia need to file a Village of Batavia Tax Return? If their employer regularly withholds Village of Batavia tax from their paycheck, they do not need to file, otherwise, they will need to file and pay any tax owed to Village of Batavia.

Where is the Income Tax Office located? The Income Tax Office is located at 65 N. Second Street in the Armory Building.

What are the office hours of the Income Tax Office? The regular office hours of the Tax Administrator are from 5:00 to 8:00 Tuesdays and Saturday 9:00 to Noon. You can call anytime, (513) 732-2740 and leave a voice mail message or e-mail your question to taxes@bataviavillage.org.

If you have any additional questions regarding the Village of Batavia Income Tax, please contact the Tax Administrator.

**Village of Batavia
65 N. Second St.
Batavia, OH 45103**

**Income Tax Office Hours
5:00 to 8:00 Tuesday
9:00 to Noon Saturday**

**Telephone: 513-732-2740
Fax: 513-732-5696**

**Website: www.bataviavillage.org
Email: taxes@bataviavillage.org**