

# City of Fairfield



**RE: Individual Tax Account for Fairfield, Ohio**

Dear Taxpayer(s):

As a resident in the City of Fairfield, you are required to file an annual tax return with our City by April 15<sup>th</sup> of each year. A tax return is required of ALL residents whether or not any tax is due and whether or not your employer has withheld all the tax. Our tax rate is 1.5% of qualifying wages or profits from a business.

**What is Taxable.** Qualifying wages are wages as defined by Internal Revenue Code Section 3121 (a) or generally the Medicare Wage box on the W-2. Those wages could be higher than the Federal and State wages. Also, other income received on a 1099-Miscellaneous is taxable. Income from a business, such as a sole proprietorship as filed on a Schedule C, partnership income as filed on Schedule K-1 and rental income as filed on Schedule E are also taxable to the City. Business losses cannot offset W-2 income; however, they can offset future business income for a period of three (3) years.

**What is Not Taxable.** Items not limited to, but including military pay, dividends, interest, capital gains, and distributions from an S-Corporation are not taxable. If you have a question regarding the taxability of a particular item, please contact our office.

**Estimated Tax Payments.** Estimated tax payments are required when no local taxes are being withheld and/or the amount being withheld amounts to less than the required 90% of the current year's tax liability. Estimated payments would then be required and are due quarterly on April 15<sup>th</sup>, July 31<sup>st</sup>, October 31<sup>st</sup> and January 31<sup>st</sup>.

In order for you to receive this information or returns as required by Fairfield's Income Tax Ordinance, we have enclosed a questionnaire for you to complete. This questionnaire needs to be completed and returned in the enclosed envelope to our office **within ten (10) days** from the date of this letter. **The penalty for failing to file an annual return is \$200.00 plus any penalty and interest on any unpaid taxes due.** If you have any questions, please feel free to contact our office at the number listed below. Your cooperation on this matter is greatly appreciated.

Sincerely,

*Thomas H. Hedge*

Thomas H. Hedge  
Income Tax Administrator

# City of Fairfield



## ***INDIVIDUAL QUESTIONNAIRE***

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Please assist us in completing your account information. If you should have any questions while completing this form, please contact our office. Thank you for your cooperation.

### **Taxpayer Information**

Taxpayer Name: \_\_\_\_\_ Social Security Number \_\_\_\_-\_\_\_\_-\_\_\_\_\_

Address: \_\_\_\_\_

Home Phone Number (\_\_\_\_) \_\_\_\_-\_\_\_\_\_ Mobile Phone Number (\_\_\_\_) \_\_\_\_-\_\_\_\_\_

Type of Income (*Please check all that apply*):

\_\_\_\_ Employed \_\_\_\_ Self-Employed \_\_\_\_ Rental Property Owner \_\_\_\_ Retired \_\_\_\_ Disabled

Name of Employer: \_\_\_\_\_

Address of Employer: \_\_\_\_\_

Is local tax being withheld? (*Please check one*): \_\_\_\_ Yes, name of City \_\_\_\_\_ \_\_\_\_ No

Date moved into Fairfield: \_\_\_\_\_ Do you (*Please check one*): \_\_\_\_ Own \_\_\_\_ Rent \_\_\_\_ Lease

If you rent or lease, what is the name and address of your landlord? \_\_\_\_\_

Date began business in Fairfield (*for Schedule C filers*): \_\_\_\_\_

Date purchased rental property and location (*for Schedule E filers*): \_\_\_\_\_

### **Spouse Information**

Spouse's Name: \_\_\_\_\_ Social Security Number \_\_\_\_-\_\_\_\_-\_\_\_\_\_

Address: \_\_\_\_\_

Home Phone Number (\_\_\_\_) \_\_\_\_-\_\_\_\_\_ Mobile Phone Number (\_\_\_\_) \_\_\_\_-\_\_\_\_\_

Type of Income (*Please check all that apply*):

\_\_\_\_ Employed \_\_\_\_ Self-Employed \_\_\_\_ Rental Property Owner \_\_\_\_ Retired \_\_\_\_ Disabled

Name of Spouse's Employer: \_\_\_\_\_

Address of Spouse's Employer: \_\_\_\_\_

Is local tax being withheld? (*Please check one*): \_\_\_\_ Yes, name of City \_\_\_\_\_ \_\_\_\_ No

Date moved into Fairfield: \_\_\_\_\_ Do you (*Please check one*): \_\_\_\_ Own \_\_\_\_ Rent \_\_\_\_ Lease

If you rent or lease, what is the name and address of your landlord? \_\_\_\_\_

Date began business in Fairfield (*for Schedule C filers*): \_\_\_\_\_

Date purchased rental property and location (*for Schedule E filers*): \_\_\_\_\_