

INSTRUCTIONS FOR FORM FE-19

If you were a wage-earner, were self-employed, owned rental property, or derived any other municipal taxable income, you are not exempt from the annual filing requirement and may not use this form.

EXEMPTION #1 If you were under the age of eighteen (18) for the entire year in question, indicate so by filling in your date of birth. This exemption must be accompanied by proof of age (e.g. a photocopy of a birth certificate or driver's license).

Minors (under 18)

If your child has received a registration, please fill in Name and Date of Birth so we can note this information to avoid future request.

EXEMPTION #2 If you were retired for the entire year in question, receiving only retirement income, and do not anticipate deriving any city taxable income such as gambling winnings, indicate so by filling in the date of your retirement. Those individuals of or near retirement age who received only city nontaxable income (e.g. interest, dividends) may also claim this exemption by filling in the date that the individual discontinued earning city taxable income. (A copy of the Federal 1040 is required to be submitted with this form)

EXEMPTION #3 If the taxpayer did not reside in the City of Fairfield for which the exemption is being claimed at all during the year in question, indicate the date the taxpayer moved in or out of the municipality. **COLLEGE STUDENTS THAT ARE DOMICILED IN THE CITY OF FAIRFIELD ARE NOT EXEMPT FROM FILING.** A majority of students are living at their respective colleges during the school year; however, their domicile (legal residence) is their parent's home. If you have any questions related to domicile for a college student, please give our office a call.

EXEMPTION #4 If the taxpayer in question is deceased, the executor of the taxpayer's estate should indicate the taxpayer's date of death.

EXEMPTION #5 If the taxpayer is not retired but did not receive any city taxable income for the year in question, indicate so by completing line 5 and describing the nature of income in the space provided. This exemption is for one year only and Form FE-19 must be completed for each subsequent applicable year.

Non-taxable income includes military pay, reserve pay, income earned while under the age of 18, alimony, capital gains/losses, interest, dividends, social security benefits, welfare payments, annuities at the time of distribution, pension income, royalties derived from intangible property and income which the City is specifically prohibited from taxing.

EXEMPTION #6 If the taxpayer was an active member of the U.S. Armed Forces for the entire year in question, indicate so by completing line 6. This exemption is for one year only and Form FE-19 must be completed for each subsequent applicable year.

EXEMPTION #7 If the taxpayer is domiciled in another state, supporting documentation (i.e., state tax return, statement of employment, etc.) must be included.

In all cases where the taxpayer is eligible for exemption, the taxpayer should provide his/her social security number, name, address, and phone number and a copy of the Federal 1040.

THE EXEMPTION FORM IS NOT VALID AND WILL NOT BE PROCESSED WITHOUT THE TAXPAYER'S SIGNATURE AND REQUIRED DOCUMENTS.

Completed forms should be directed to:

City of Fairfield
Division of Taxation
701 Wessel Drive
Fairfield, Ohio 45014

CITY OF FAIRFIELD, OHIO
DIVISION OF TAXATION
Telephone (513)867-5327
Fax (513)867-5333

DECLARATION OF EXEMPTION

(* sections must be completed)

This exemption form may not be used by those engaged in business, including those receiving self-employment or rental income within the City of Fairfield.

*LAST NAME FIRST NAME INITIAL SOCIAL SECURITY NUMBER

*SPOUSE'S LAST NAME FIRST NAME INITIAL SPOUSE'S SOCIAL SECURITY NUMBER

*PRESENT ADDRESS # STREET APT

*CITY STATE ZIPCODE

(See instructions)

1. I was UNDER 18 years of age for the entire year.
(Attached documentation) _____ DATE OF BIRTH: _____
2. I am a retired person receiving only retirement income
Or other non-taxable income for the year. _____ DATE RETIRED: _____
3. I did not reside in the City of Fairfield for any part of the year _____ DATE OF MOVE IN: _____
DATE OF MOVE OUT: _____
4. Taxpayer is DECEASED _____ DATE OF DEATH: _____
5. I had no TAXABLE INCOME for the entire year of _____
Income Source _____
(Social Security, Welfare, Unemployment, etc.) *see instructions (Current year exempt only)
6. I was a member of the ARMED FORCES including the National Guard of the UNITED STATES for the entire year. (This does not include civilians employed by the military). (Current year exempt only) _____
7. I am residing in Fairfield temporarily. I am domiciled in _____
(Supporting documentation must be included)

I hereby declare the information supplied above to be true, correct, and complete.

*Signature _____ Date _____

*Spouse's signature _____ Date _____

*Phone number _____

Mail completed form to:

City of Fairfield Division of Taxation
701 Wessel Drive
Fairfield, Ohio 45014