

**AMBERLEY VILLAGE  
INDIVIDUAL INCOME TAX RETURN INSTRUCTIONS**

The Village of Amberley has **MANDATORY FILING** even though no tax may be due. Every resident must complete this form and **file by April 15, 2019**. Non-residents operating a business or who have rental property within Village limits must file a return.

**General Information:**

“Qualifying wages” generally includes amounts reported in the Medicare wage base (the amount of Box 5) on the W-2.

Gambling and Lottery winnings are taxable. Losses cannot offset winnings on a municipal return. If another municipality was withheld on winnings be sure to include proof of payment.

**Worksheet Calculations:**

Complete worksheets on back, as applicable, before completing tax form.

Worksheet A: When completing to determine the total qualifying wages enter the box 5 or the box 18 wages from the W-2 in column 2. If there are multiple work cities enter each city individually; the total wages taxed per W-2 is the higher of box 5 or box 18 total.

Worksheet B: List location, net profit (gain), or loss for each schedule. Attach copy of each to return.

Do not use loss against gambling and lottery winnings.

Schedule H: Amberley allows resident with Household employee to file and pay employee’s Amberley withholding tax with resident (employer’s) tax return.

**Tax Calculation:**

Line 1: Enter worksheet A, Column 2 total qualifying wages. Indicate number of W-2 forms and attach.

Line 2: Enter other taxable income (loss) from Worksheet B. (Attach schedules).

Line 3: Enter wages paid to Household employees from Schedule H line 2.

Line 4: Add lines 1, 2 and 3. Net loss cannot be used to offset wage earnings.

Line 5: Multiply line 4 by 2%.

Line 6: 6A: Enter total from Worksheet A column 3. Include any Amberley tax withheld for Schedule H employees.

6B: Enter total credit for other cities from worksheet A, column 6. If you received a refund from another city you must reduce the credit accordingly. Do not reduce the income.

6C: Enter total estimated tax payments paid to Amberley.

6D: Enter prior year overpayment not refunded.

Add total credits from 6A,6B, 6C and 6D. Enter on line 6.

Line 7: If line 5 is greater than 6 you have a balance due. Payment must be submitted with tax form.

If less than \$10.00 enter \$0.

Line 8: If line 6 is greater than 5 you have an overpayment. Indicate whether you prefer a refund or a credit applied to next year’s tax liability. No refund given if less than \$10.00.

Line 9: List any penalty, interest or late filing fee. (Late filing is \$25.00 per month up to \$150.00.

Line 10: Total tax due. Add line 7 and line 9.

Line 11: Estimated income multiplied by 2%.

Line 12: Expected credits. Amberley tax withheld, other cities paid and prior year overpayment. Add and enter on line 12D.

Line 13: Net estimated tax due. Subtract line 12 from line 11. If less than \$200.00 enter zero.

If greater than \$200 calculate the required estimated payment on line 16.

Line 14: Calculate 1<sup>st</sup> quarter payment. Line 13 X 25%.

Line 15: Total amount due with this return: Add line 10 plus line 14.

**QUESTIONS CAN BE ANSWERED BY CALLING THE AMBERLEY VILLAGE TAX OFFICE AT (513)531-0130.**