

AMBERLEY VILLAGE
2023 INDIVIDUAL INCOME TAX RETURN INSTRUCTIONS

Amberley Village has a **MANDATORY FILING** requirement. All residents are required to file an Amberley Village income tax return by **April 15, 2024, for tax year 2023**. Filing is required even if no Federal or State return is filed, or no tax is due. Non-residents operating a business or who own rental property within Amberley Village are required to file an income tax return.

Extension Requests – An extension for filing your federal return will apply to Amberley Village. If a federal extension is not granted you may request an extension with Amberley Village. When filing - **Include a copy of the extension with your return.**

Tax Payment – Payment of tax is due on April 15, 2024. An extension to file is NOT an extension to pay the tax liability. Penalties and interest will apply to past due amounts.

Estimated Payments – First quarter 2024 is due April 15, 2024. Subsequent payments are due June 15, September 15 & January 15.

**** Complete worksheets on page 2 before entering data on the Individual Income Tax Return ****

Worksheet A: This worksheet will assist you to calculate taxable wages and credit allowed by Amberley Village for tax paid to other municipalities. List each W-2 on a separate line. Include household employee withholding in column 3 if applicable.

Boxes A through E – enter the name of employer as shown on the W-2.

Column 1 – enter the city of employment from box 20 of the W-2.

Column 2 – enter the greater of the figures from box 5 or box 18 on the W-2.

Column 3 – enter Amberley Village tax withheld from box 19 on the W-2; include household employee withholding if applicable.

Column 4 – enter tax withheld for another city/municipality from box 19 on the W-2. If multiple work cities/municipalities are reported on a single W-2, enter data for each location on separate lines. No credit is allowed for school district tax. If you received a tax refund from another city for which credit is being allowed, then reduce the credit by the amount of the refund.

Column 5 is a calculation – multiply taxable wages in column 2 by 2.0% and enter the result on the worksheet.

Column 6 is a comparison – enter the lesser of the figures from column 4 or column 5.

Calculate totals for columns 2, 3 and 6. Transfer totals to the income tax return as noted on the worksheet.

Worksheet B: Enter data for all applicable schedules. **Note: Losses on worksheet B do not offset wages on worksheet A.** Gambling and lottery winnings are taxable however gambling/lottery losses do not offset those winnings. Credit up to 2.0% is allowed for municipal tax withheld on gambling/lottery winnings if documentation of withholding is provided. Transfer Total Other Taxable Income from box 10 to page 1, box 2 of the income tax return as noted on the worksheet.

Schedule H: Amberley Village allows residents to file and pay household employees' Amberley Village withholding tax with their personal tax return. Enter data to schedule H then transfer total to page 1, box 3 of the income tax return as noted on the worksheet.

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Box 1: Enter total wages from Worksheet A, column 2. Attach a copy of each W-2 listed to tax return.

Box 2: Enter other taxable income from Worksheet B, box 10. If this represents a loss enter \$0 in box 2. Include applicable schedules.

Box 3: Enter household employee wages from Schedule H to page 1, box 3. Attach federal Sch H or copies of employee W-2's.

Box 4: Taxable Income – Add boxes 1, 2 and 3, then enter total in box 4.

Box 5: Tax Liability – Multiply figure in box 4 by 2.0% then enter the result in box 5.

Box 6: 6a – Amberley Village tax withheld. Enter total from Worksheet A, column 3. Include tax withheld on Schedule H employees.

6b – Enter total credit allowed for other cities from Worksheet A, column 6.

6c – Enter total estimated tax payments paid to Amberley Village for the tax year.

6d – Enter prior year overpayment not refunded to you.

Box 7: Add credits and payments in boxes 6a, 6b, 6c and 6d, then enter total in box 7.

Box 8: If box 5 is greater than box 7 you have a balance due. Enter balance due in box 8. If the balance due is \$10 or less enter \$0.

Box 9: If box 5 is less than box 7 you have an overpayment. Enter overpayment amount in box 9.

Box 10: Indicate how to apply overpayment. Note: Tax, Refund or Credit of \$10 or less shall NOT be collected, refunded, or credited.

10a – Enter amount you want credited to next year's tax liability.

10b – Enter amount you want refunded.

Box 11: Enter late filing fee, late pay penalty, late estimate and/or interest due. The late filing fee is \$25. Late pay penalty is 15% of amount not paid timely.

DECLARATION OF ESTIMATED TAX DUE

Box 12: Estimate your 2024 taxable income and enter the figure in Box 12.

Box 12a: Multiply the figure in box 12 by 2.0% and enter result in box 12a.

Box 13: Enter expected credits. a: Amberley Village withholding b: Other city withholding c: Overpayments from prior year(s).

Box 14: Total expected credits. Add boxes 13a + 13b + 13c and enter total to box 14.

Box 15: Net estimated tax due. Subtract box 14 from box 12. If the result is less than \$200 enter zero (\$0).

Box 16: Calculate 1st quarter payment. Box 15 divided by 4. First quarter estimated payment is due April 15, 2024.

Box 17: Total Payment Due with Return. Add boxes 8, 11 and 16, enter total in box 17. Make checks payable to **Amberley Village**.

QUESTIONS? Contact the Amberley Village Tax Office at (513) 531-0130 or taxoffice@amberlevillage.org