

FILE WITH:  
BLUFFTON INCOME TAX DEPARTMENT  
PO BOX 228  
BLUFFTON, OHIO 45817-0228

VILLAGE OF BLUFFTON, OHIO  
INCOME TAX RETURN  
FOR TAX YEAR: \_\_\_\_\_  
Due by: For Individuals: April 15  
For Businesses: 3 1/2 mo. following year-end

Taxpayer's SS #: \_\_\_\_\_  
Spouse's SS #: \_\_\_\_\_  
Business ID #: \_\_\_\_\_

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Individual Return  Joint Return or  Business

**CURRENT NAME, ADDRESS & CONTACT INFORMATION**

Primary Name: \_\_\_\_\_ Address 1: \_\_\_\_\_  
Primary PH #: \_\_\_\_\_ Address 2: \_\_\_\_\_  
Spouse Name: \_\_\_\_\_ C, St & Zip: \_\_\_\_\_  
Spouse PH #: \_\_\_\_\_ Email: \_\_\_\_\_

Did you move during the year?  No  Yes

I moved into Bluffton  I moved out of Bluffton

Date of Move: \_\_\_\_\_

If moved out, new forwarding Address: \_\_\_\_\_

**If applicable, I am not required to complete this return because of the following:**

<input type="checkbox"/> Total/Permanent Disability	<input type="checkbox"/> Retirement Income Only	
<input type="checkbox"/> Moved out prior to above tax year-Date of Move: _____	<input type="checkbox"/> Taxpayer is Deceased - Provide Date: _____	<input type="checkbox"/> Only Income from Non-Taxable Source: List Source: _____

**SECTION A: W-2 WAGES & BUSINESS INCOME**

*For Line-by-Line Instructions: Go to Page 5.*

1. Total Gross W-2 Wages earned (Use the larger amount in box 5 or 18 on your W-2s)
2. Less Employee Business Expenses from Federal Form 2106
3. If Part-Year Resident, subtract Non-Resident income earned, otherwise Enter \$0
4. Calculate Taxable Wages (Subtract line 3 from line 1)
5. **Enter Total Business Income**
6. **Enter Adjustments to Business Income**
7. **Calculate Adjusted Business Income (Line 5 minus Line 6)**
8. **Calculate amount Allocable to Bluffton: \_\_\_\_\_ % of Line 7 above**
9. **Less Net loss from previous returns**
10. **Calculate Taxable Business income**
11. Total Taxable Income (add lines 4 and 10)

**INDIVIDUALS** should complete lines 1, 3, 4 and 11 in this section. Individuals should skip lines 5-10 unless you also have business, farm, rental or 1099 income.

Lines 5 - 10 pertain to **BUSINESS INCOME** and should only be completed by businesses or individuals with business income. This section should be filled in based on your **calculations from Page 2**. Businesses should also complete line 11 in this section.

1. \_\_\_\_\_
2. **N/A**
3. \_\_\_\_\_
4. \_\_\_\_\_
5. \_\_\_\_\_
6. \_\_\_\_\_
7. \_\_\_\_\_
8. \_\_\_\_\_
9. \_\_\_\_\_
10. \_\_\_\_\_
11. \_\_\_\_\_

**SECTION B: INCOME TAX OWED & TAX CREDITS**

12. Calculate amount of tax owed to BLUFFTON by multiplying line 11 above by 0.0165
13. Amount of tax withheld and paid to Bluffton as shown in box 19 & 20 on your W-2s
14. Amount of Credit Carried over from previous tax year
15. Amount of Estimated Tax Paid during this tax year
16. Amount of allowable tax withheld & paid to Other Cities up to 1.65%-See box 19 & 20 on W-2
17. Total Credits allowable (Add lines 13, 14, 15, and 16)
18. Tax Due - If line 12 is greater than line 17, subtract line 17 from line 12. If not, go to line 23
19. Late Filing Penalty - add \$25 if return is being filed late
20. Late Payment Penalty - Multiply line 18 above by 15% if paying late and tax is owed
21. Interest charged - Multiply line 18 above by the tax rate of .833% for 2024 & 2025 & then by the number of months past due
22. Total Amount Due (add lines 18, 19, 20, and 21) **(MAKE CHECK PAYABLE TO VILLAGE OF BLUFFTON)**
23. Overpayment - If line 17 is greater than 12, subtract 12 from 17 & then subtract lines 19 - 21
- (a) If an over-payment occurred: Amount to be CREDITED TO NEXT YEAR or
- (b) Amount to be REFUNDED (Enter birthday if under age 18 all during year \_\_\_\_\_)

12. \_\_\_\_\_
13. \_\_\_\_\_
14. \_\_\_\_\_
15. \_\_\_\_\_
16. \_\_\_\_\_
17. \_\_\_\_\_
18. \_\_\_\_\_
19. \_\_\_\_\_
20. \_\_\_\_\_
21. \_\_\_\_\_
22. \_\_\_\_\_

**NOTE:** No payment is due, or refund will be issued if amount shown on line 22 is **LESS** than \$10.00.

**SECTION C: DECLARATION OF ESTIMATED TAX FOR NEXT YEAR**

24. Total estimated tax declared for next tax year
25. Amount paid with this estimate
26. Total tax and estimated payment due with this return (Add lines 22 and 25)

24. \_\_\_\_\_
25. \_\_\_\_\_
26. \_\_\_\_\_

UNDER PENALTY OF PERJURY, THE UNDERSIGNED DECLARES THAT THIS RETURN IS TRUE, CORRECT AND COMPLETE FOR THIS TAX YEAR.

Primary or Business Taxpayer's Signature \_\_\_\_\_ Date \_\_\_\_\_

Name of Preparer (Please print) \_\_\_\_\_ Telephone # \_\_\_\_\_

Spouse's Signature, if Joint Return \_\_\_\_\_ Date \_\_\_\_\_

Signature of Preparer \_\_\_\_\_ Email Address \_\_\_\_\_ Date \_\_\_\_\_

**VILLAGE OF BLUFFTON, OHIO  
BUSINESS INCOME WORKSHEET**  
\*\* For Businesses or Individuals with Business Income \*\*

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Primary or Business Taxpayer

**BUSINESS INCOME: What kind of business income do you have? Enter the total amount of income earned or lost for each of the applicable Schedules listed below. (All appropriate federal schedules must be attached to your return.)**

LINE 5 - ENTER THE TOTAL OF THIS SECTION ON PAGE 1, ON LINE 5 - TOTAL BUSINESS INCOME		
Schedule C, E, and/or F .....		
Schedule D 4797 (Depreciation Recapture) .....		
Schedule 1099, K-1 .....		
Schedule 1 or MISC (From your 1040) .....		
Other: as shown on your Fed Return 1041, 1065, 1120, or 1120S), please list:		
		TOTAL OF LINE 5

**TOTAL BUSINESS INCOME EARNED OR LOST EXCLUDING W-2 WAGES:**  
Sum up the income earned or lost as shown on the Schedules above: (TO PAGE 1, SECTION A, LINE 5)

**LINE 6 - ADJUSTMENTS TO BUSINESS INCOME: ENTER THE TOTAL OF THIS SECTION BELOW ON PAGE 1, SECTION A, LINE 6**  
(USE ONLY IF THESE ITEMS ARE INCLUDED IN THE SCHEDULES MARKED ABOVE - LINE 5)

ITEMS NOT DEDUCTIBLE	ADD	ITEMS NOT TAXABLE	DEDUCT
A. CAPITAL LOSSES (IRC 1221 or 1231 property dispositions)		N. CAPITAL GAINS (IRC 1221 or 1231) property dispositions except to the extent the income and gains apply to those described in IRC 1245 or 1250	
B. Five percent (5%) of intangible income reported in letter O, except that from IRC 1221 property dispositions		O. Federally reported intangible income such as, but not limited to interest dividends, & patent & copyright income	
C. Taxes based on income (State)		P. Amount of Federal Tax Credits to the extent they have reduced corresponding operating expenses	
D. Taxes based on income (City)		Q. Not Previously deducted IRC Sec. 179 expenses	
E. Guaranteed payments or accruals to or for current or former partners or members		R. Partnership, S Corp, LLC. charitable contributions	
F. Federally deducted dividends, distributions, or amounts set aside for, credited to, or distributed to REIT or RIC investors		S. Other	
G. Federally deducted amounts paid or accrued to or for qualified self-employed retirement plans, health insurance & life insurance plans for owners or owner-employee of non C-Corp entities		T. Total Lines N through S.	
H. Rental activities by partnership, S Corp, LLC, trusts			
I. Other			
J. Total lines A through I			NET TOTAL OF J & T

**NET TOTAL ADJUSTMENT TO INCOME** (TO PAGE 1, SECTION A, LINE 6)

**LINE 8 - APPORTIONMENT PERCENTAGE - ENTER THE PERCENTAGE FROM THIS SECTION ON PAGE 1, SECTION A, LINE 8**

Use only if you are a business that has been established/incorporated outside of Bluffton limits & performs some work inside of Bluffton limits. If you are a business established/incorporated inside of Bluffton limits, this allocation does not apply. Each Step used must be selected via check box.	<b>A. LOCATED EVERYWHERE</b>	<b>B. LOCATED IN BLUFFTON</b>	<b>C. PERCENTAGE (B DIVIDED BY A)</b>
<input type="checkbox"/> Step 1. Average value of real and tangible personal property.....			
Gross Annual rentals multiplied by 8. ....			
Total Step 1. ....			
<input type="checkbox"/> Step 2. Gross receipts from sales or services .....			
<input type="checkbox"/> Step 3. Total wages, salaries, and other compensation paid. ....			
Total of percentages. ....			%
			ALLOCABLE %
<b>NET TOTAL AVERAGE PERCENTAGE</b> ('Total of percentages' divided by number of steps checked) (TO PAGE 1, SECTION A, LINE 8)			%

**LINE 9 - NET OPERATING LOSS DEDUCTION FROM PRIOR VILLAGE RETURNS (attach NOL schedule) (enter as negative figures)**

FIFTH PRECEDING YEAR .....		
FOURTH PRECEDING YEAR .....		
THIRD PRECEDING YEAR .....		
SECOND PRECEDING YEAR .....		
PRECEDING YEAR .....		
<b>TOTAL NET OPERATING LOSS AVAILABLE</b>		ENTER 'NOL' TO OFFSET BUSINESS INCOME: 'NOL' USED THIS RETURN
	(TO PAGE 1, LINE 9)	

**VILLAGE OF BLUFFTON, OHIO**  
**DECLARATION OF ESTIMATED INCOME TAX OWED WORKSHEET**  
**\*\* For Individuals and Business \*\***

Form R-1 (Rev. 26-1) – Page 3

WHO NEEDS TO FILE A DECLARATION AND MAKE ESTIMATED INCOME TAX PAYMENTS: Every taxpayer having or anticipating income under withheld or no local withholding tax being withheld by their employer(s) should file a declaration if the amount owed in income tax is estimated to be two hundred dollars (\$200) or more. Please complete the worksheet below to determine if you need to file a declaration and pay estimated tax payments for next year.

NOTE: **Estimated Income Tax Payment Voucher forms can be found on Page 4** or on the Village of Bluffton website by going to: [www.bluffton-ohio.com](http://www.bluffton-ohio.com). Click on the Income Tax tab located at the top of the home page. Select either "Individual or Business Tax" forms and scroll down the page to locate the "V-1 Estimated Tax Voucher" form.

For Calendar Year: \_\_\_\_\_ or for Fiscal Year: Beginning: \_\_\_\_\_ Ending: \_\_\_\_\_

1. Enter your Estimated Income from Wages, Salaries, Commissions, etc. for next year (before any payroll deductions) .....\$ \_\_\_\_\_
2. Enter your Estimated Net Rental, Farm or Other Income Amount for next year, if applicable .....\$ \_\_\_\_\_
3. Enter your Estimated Net Profit or Loss from your Business for next year, if applicable (if a loss, the loss cannot be deducted from 2 abv).....\$ \_\_\_\_\_
4. Total Lines 1, 2 and 3 above to determine your Estimated Income Subject to Tax .....\$ \_\_\_\_\_
5. Multiply Line 4 by 1.65% or .0165 to determine your Estimated Tax that will be due next year.....\$ \_\_\_\_\_
6. Enter the Estimated Amount of Local Tax you expect to be Withheld at 1.65%. (See General Information #6) .....\$ \_\_\_\_\_
7. Enter the Estimated Tax Amount you expect to owe next year by subtracting Line 6 from Line 5 above .....\$ \_\_\_\_\_
8. Calculate the Amount due with his Estimate by dividing Line 7 by 4.....\$ \_\_\_\_\_

RECORD OF ESTIMATED INCOME TAX PAYMENTS MADE				
DUE DATE:	VOUCHER #:	DATE PYMT MADE:	CHECK #:	AMOUNT PAID:
<b><u>1<sup>ST</sup> QUARTER</u></b> April 15	1			\$
<b><u>2<sup>ND</sup> QUARTER</u></b> June 15	2			\$
<b><u>3<sup>RD</sup> QUARTER</u></b> September 15	3			\$
<b><u>4<sup>TH</sup> QUARTER</u></b> December 15 – Bus. or January 15 – Ind.	4			\$
<b>TOTAL PAID:</b>				\$

..  
..

VILLAGE OF BLUFFTON, OHIO  
ESTIMATED INCOME TAX - PAYMENT VOUCHERS  
\*\* For Individuals and Business \*\*

Form R-1 (Rev. 26-1) – Page 4

Estimated income tax payments are required each year on a quarterly basis for all businesses and individuals expecting to owe \$200 or more in non-withheld income tax. Quarterly estimated income tax payments are due as follows: 1st Qtr. = April 15, 2nd Qtr. = June 15, 3rd Qtr. = September 15, and 4th Qtr. = December 15 for businesses and January 15 for individuals. See ORC section 718.011.

**Q-1 QUARTERLY PAYMENT OF ESTIMATED INCOME TAX**

**1<sup>ST</sup> QUARTER – VOUCHER #1**

TAX YEAR: \_\_\_\_\_

**DUE DATE: April 15**

Soc Sec# or Fed EIN #: \_\_\_\_\_  
Taxpayer Name: \_\_\_\_\_  
Street Address: \_\_\_\_\_  
City, State, Zip: \_\_\_\_\_  
Telephone #: \_\_\_\_\_

TOTAL AMOUNT OWED FOR YEAR: \$ \_\_\_\_\_  
AMOUNT PAID THIS QUARTER: \$ \_\_\_\_\_

REMIT TO:

Bluffton Income Tax Department  
P. O. Box 228  
Bluffton, OH 45817-0228

**Q-2 QUARTERLY PAYMENT OF ESTIMATED INCOME TAX**

**2<sup>ND</sup> QUARTER – VOUCHER #2**

TAX YEAR: \_\_\_\_\_

**DUE DATE: June 15**

Soc Sec# or Fed EIN #: \_\_\_\_\_  
Taxpayer Name: \_\_\_\_\_  
Street Address: \_\_\_\_\_  
City, State, Zip: \_\_\_\_\_  
Telephone #: \_\_\_\_\_

TOTAL AMOUNT OWED FOR YEAR: \$ \_\_\_\_\_  
AMOUNT PAID THIS QUARTER: \$ \_\_\_\_\_

REMIT TO:

Bluffton Income Tax Department  
P. O. Box 228  
Bluffton, OH 45817-0228

**Q-3 QUARTERLY PAYMENT OF ESTIMATED INCOME TAX**

**3<sup>RD</sup> QUARTER – VOUCHER #3**

TAX YEAR: \_\_\_\_\_

**DUE DATE: September 15**

Soc Sec# or Fed EIN #: \_\_\_\_\_  
Taxpayer Name: \_\_\_\_\_  
Street Address: \_\_\_\_\_  
City, State, Zip: \_\_\_\_\_  
Telephone #: \_\_\_\_\_

TOTAL AMOUNT OWED FOR YEAR: \$ \_\_\_\_\_  
AMOUNT PAID THIS QUARTER: \$ \_\_\_\_\_

REMIT TO:

Bluffton Income Tax Department  
P. O. Box 228  
Bluffton, OH 45817-0228

**Q-4 QUARTERLY PAYMENT OF ESTIMATED INCOME TAX**

**4<sup>TH</sup> QUARTER – VOUCHER #4**

TAX YEAR: \_\_\_\_\_

**DUE DATE: December 15 – Businesses  
January 15 – Individuals**

Soc Sec# or Fed EIN #: \_\_\_\_\_  
Taxpayer Name: \_\_\_\_\_  
Street Address: \_\_\_\_\_  
City, State, Zip: \_\_\_\_\_  
Telephone #: \_\_\_\_\_

TOTAL AMOUNT OWED FOR YEAR: \$ \_\_\_\_\_  
AMOUNT PAID THIS QUARTER: \$ \_\_\_\_\_

REMIT TO:

Bluffton Income Tax Department  
P. O. Box 228  
Bluffton, OH 45817-0228

## GENERAL INFORMATION

- **Who Must File a Village of Bluffton Income Tax Return:** The Village of Bluffton Income Tax ordinance requires all part-year and full-year residents 18 years of age or older to file a village income tax return, regardless of whether or not tax is due or the amount of taxable income earned. This includes any business located within the village or working or providing services within the village and having taxable income (or a loss) for the tax year. Also, if you are a non-resident but have a business, rental property or farm property located within the village you are required to file a village return. *If you are a non-resident but you work for an employer located within the village and your employer has properly withheld village income tax from your pay and submitted it to the village, you are not required to submit a Village of Bluffton Income Tax return.*
- **Filing Deadline Date:** A Bluffton Income Tax Return form should be completed and returned along with your remittance of any tax owed by **April 15<sup>th</sup>** each year or for businesses, by no later than three and a half (3 ½) months following their year-end unless an extension was filed.

## INSTRUCTIONS FOR COMPLETING THE RETURN

- Make sure to fully complete the top section of the return form. Include your SOCIAL SECURITY NUMBER or for businesses, your FEDERAL ID NUMBER in the boxes as indicated on the form. If you moved in or out of Bluffton during the tax year, make sure to provide the date of your move and your new forwarding address.
- Income tax is collected on the following (This is not a complete list of taxable income. To see a complete list go to village's Code of Ordinances that can be found on the village's website at [www.bluffton-ohio.com](http://www.bluffton-ohio.com)):
  - a. On all salaries, wages, commissions, rentals, and other personal compensation received by Bluffton, Ohio residents or received by non-residents of Bluffton, Ohio for work done, rentals, or services performed or rendered within the Municipality. *If you are a non-resident but you work for an employer located within the village and your employer has properly withheld village income tax from your pay and submitted it to the village, you are not required to submit a Village of Bluffton Income Tax return.*
  - b. On the net profits of all unincorporated businesses, partnerships, professions, rentals, farm income, or other activities conducted by residents, and non-residents for activities within the Municipality.
  - c. On the net profits of all corporations derived from work done or services performed or rendered, and business or other activities conducted in the Municipality.
- Make sure to include copies of all your W-2s, your complete federal income tax return and appropriate schedules for business, farm, or rental income. Please attach copies of all your documents to the back of your return. If you did not receive enough copies of your W-2s from your employer(s), a legible photocopy is acceptable. Make sure to include the copies showing local income tax being withheld and paid in with your return as shown in box 19 and 20 on your W-2s. If you had deferred compensation or contributed to a tax sheltered annuity through your employer, make sure that you report the total gross earnings (earnings before deductions) on your return.
- If you are a Bluffton resident, individual taxpayer, and have taxes paid to another municipality in which you worked, you will be granted credit for those taxes withheld and paid in up to a 1.65% tax rate. However, if the tax you paid to another city is less than 1.65%, you will be required to pay the difference to the Village of Bluffton. No refund will be issued for money paid to another municipality.

## **\*\*\* LINE BY LINE INSTRUCTIONS - START HERE \*\*\***

**LINE 1. ENTER TOTAL GROSS WAGES EARNED:** (Use the larger amount in Box 5 or 18 on your W-2s.) To do this look at Box 5 and 18 on each of your W-2s from each of your employers. Add together the highest dollar amount earned (as shown in either Box 5 or 18) from each employer's W-2 and enter this total on Line 1 on your return form. This should be your total GROSS Wages earned (before deductions) from all qualifying wages, salaries, tips, and other compensation earned.

**LINE 2. LESS EMPLOYEE BUSINESS EXPENSES:** No longer deductible. Leave blank - skip this Line.

**LINE 3. LESS NON-RESIDENT INCOME: ONLY USE THIS LINE IF YOU WERE A PART-YEAR RESIDENT OF BLUFFTON:** Income earned while working and living outside Bluffton is considered non-resident income and is not taxable by the Village. Use this line to deduct any such income and attach a written explanation of your calculation. If you lived in Bluffton for the entire tax year, enter a zero on Line 3 on your return.

If you were a part-year resident, only income earned while you lived in Bluffton is taxable—unless you worked for an employer located in Bluffton. All income earned for work performed in Bluffton is taxable, regardless of where you lived. To determine the portion of your income taxable by Bluffton, see the examples below. An explanation of your calculation should be included with your return. Complete this calculation for each employer, total all non-resident income, and enter that amount on Line 3.

### **Example #1:**

If you worked outside of Bluffton for the same employer for the entire year but only lived in Bluffton for part of the year, divide the entire wage amount shown in Box 5 or 18 on your W-2 (whichever amount is larger) by 12 months. (Example: If your wage amount on your W-2 was \$50,000, divide \$50,000 by 12 months = \$4,167 rounded). This is the amount you earned each month (\$4,167). Then multiply this amount by the number of months you did NOT live in Bluffton. (Example: If you lived in Bluffton from January 1 through October 31 this means you were a non-resident of Bluffton for 2 months [November and December]. Multiply \$4,167 x 2 months = \$8,334). This is the dollar amount to be entered on Line 3 as Non-Resident income.

**Example #2:**

If you worked outside of Bluffton for an employer for only part of the year, divide the wage amount shown in Box 5 or 18 on your W-2 (whichever amount is larger) by the actual number of months you worked for that employer. Then multiply that by the number of months you worked for that employer while NOT living in Bluffton. Enter the resulting figure on Line 3 on your return. (Example: If your wage amount on your W-2 was \$30,000, divide \$30,000 by the number of months you worked for this employer. If you worked for this employer for 4 months [Sept. to Dec.] divide \$30,000 by 4 months = \$7,500 amount earned each month. Next multiply \$7,500 by the number of months NOT living in Bluffton. If you did not live in Bluffton for 2 months [Nov. & Dec.], multiple \$7,500 by 2 months = \$15,000). This is the dollar amount to be entered on Line 3 on your return as Non-Resident income.

**Example #3:**

Add up the number of days that you worked and lived outside the Village of Bluffton. PLEASE NOTE: Weekends spent out of town are NOT to be included as days spent working outside the Village of Bluffton if the employee’s salary is based on a 40 hour, Monday – Friday work week. Vacations, holidays, or sick days are not to be included as days spent working outside the village. Total number of days spent living and working outside the Village of Bluffton: \_\_\_\_\_.

Calculate the percentage of time living and working outside of Bluffton by taking the total number of days living and working outside the village as shown on the line above and divide it by 260 [260 is the total number of workdays in a year [52 x 5] for anyone who works a 40 hour, Monday – Friday work week], example 87 days worked outside Bluffton ÷ 260 = .3346 or 33.46%. Your \_\_\_\_\_% of time you worked and lived outside of Bluffton.

Lastly, multiply your total Gross Wages earned for this tax year as reported on Line 1 on your return by this percentage: \$ \_\_\_\_\_. This is the amount of income you earned while living and working outside of Bluffton [example: \$60,000 x 33.46% = \$20,076]. Enter this amount on Line 3 on your return.

**LINE 4. CALCULATE TAXABLE WAGES:** (Subtract Line 2 and 3 from Line 1 and enter the resulting figure in Line 4. If you did not earn any other income, skip Lines 5 - 10 and carry this total down to Line 11.) If other income was earned from a business, farm or rental property or you were paid with a 1099, you will need to complete Page 2 of the return and enter those numbers back onto Page 1 on Lines 5 - 10.

**LINE 5. ENTER TOTAL BUSINESS INCOME:** (Go to Page 2, Line 5 and complete this section. Enter your “TOTAL BUSINESS INCOME” earned in the appropriate schedule box as shown below.) Make sure to attach the appropriate Federal Schedules, 1099s or K-1s as you have listed in the boxes on page 2 on your return.

Schedule C, E and/or F:	\$	<i>Schedule C: This is the profit/loss statement from a business or profession.</i>
Schedule D: 4794 (Depreciation Recapture)	\$	<i>Schedule D: This is the ordinary income earned as shown on Form 4797.</i>
Schedule 1099, K-1:	\$	<i>Schedule E: This is rental income earned.</i>
Schedule 1 or MISC: (From your 1040)	\$	<i>Schedule F: This is farm income earned.</i>
Other: As shown on your Fed Return 1041, 1065, 1120 or 1120S:	\$	<i>Schedule 1099, K-1: This is income earned as reported on a 1099 or K-1.</i> <i>Schedule 1 or MISC: This is income earned as shown on your federal 1040 form.</i>
<b>NET TOTAL INCOME OTHER THAN WAGES:</b>	\$	<i>Other: Any other income you earned that you were not paid by a W-2 or any of the other items listed above, should be placed in the “Other” box.</i>

Add up the amounts shown in the above boxes and enter the total in the “NET TOTAL INCOME OTHER THAN WAGES” box. Then carry the amount shown in the “NET TOTAL INCOME OTHER THAN WAGES” box from this section to the front page of your return and enter it on Line 5.

**LINE 6. ENTER ADJUSTMENTS TO BUSINESS INCOME:** (Go to Page 2, Line 6 and complete this section, “ADJUSTMENTS TO BUSINESS INCOME,” to calculate your Adjustments to Business Income using your Federal Schedule X. Enter the total amount shown in the “NET TOTAL ADJUSTMENT INCOME” box from this section on Page 2, to the front page of your return on Line 6. Attach a copy of your Federal Schedule X showing this income being reported on your federal return.

**LINE 7. CALCULATE ADJUSTED BUSINESS INCOME:** (Add/subtract Line 6 from Line 5 and enter the total on Line 7.)

**LINE 8. CALCULATE THE AMOUNT ALLOCABLE TO BLUFFTON:** (Go to Page 2, Line 8 and complete this section, “APPORTIONMENT PERCENTAGE,” to calculate the percentage amount of business income allocated to Bluffton from your Schedule Y.)

*NOTE: Use this only if you are a business that has been established/incorporated OUTSIDE of the Village of Bluffton Corporation limits and perform some work inside of Bluffton Corporation limits. If you are a business established/incorporated INSIDE of the Village of Bluffton Corporation limits, THIS ALLOCATION DOES NOT APPLY TO YOUR BUSINESS.*

Enter the percent shown on Page 2, Line 8 where it says, “NET TOTAL AVERAGE PERCENTAGE,” on the percentage line on the front page, Line 8. Multiple the amount shown on Page 1, Line 7, by the percentage entered on the percent line and enter the resulting amount on Line 8.

**LINE 9. LESS NET LOSS FROM PREVIOUS RETURNS:** (Go to Page 2, Line 9 and complete this section, "NET OPERATING LOSS DEDUCTION FROM PRIOR VILLAGE RETURNS," to identify the previously unused annual business loss allocated to Bluffton, available to reduce the current year's business profits. Enter the amount shown in the "TOTAL NET OPERATING LOSS AVAILABLE" box from this section, on Page 1, Line 9.)

*NOTE: The net loss from a business entity may NOT be used to offset W-2 wages earned as shown on Line 4 on the front page of the return. The loss can only be used to offset business income shown on Line 5. The loss may be carried forward for five (5) years to offset future business income.*

**LINE 10. TAXABLE BUSINESS INCOME:** Subtract Line 9 from Line 8 (or Line 7 if all is allocable to Bluffton) and enter the resulting amount on Line 10.

**LINE 11. TOTAL TAXABLE INCOME:** Add Line 4 and 10 and enter the resulting amount on Line 11.

**Line 12. BLUFFTON INCOME TAX:** Multiply the amount shown in Line 11 by .0165, which is the income tax rate for the Village of Bluffton (1.65%) for tax year 2025. (The rate for tax year 2024 and prior was 1.25%.) Round this dollar amount to the nearest dollar and enter it on Line 12. (Example #1: If your total W-2 wages earned totaled \$50,000 x .0165 = \$825 in tax is owed. Example #2: \$30,000 W-2 wages earned + \$40,000 business income = \$70,000 total income x .0165 = \$1,155 in tax is owed.)

**LINE 13. LESS BLUFFTON TAX WITHHELD:** Look for Bluffton city income tax in Box 19 and 20 on each of your W-2s. Add up and enter only the Bluffton income tax withheld as shown in Box 19 on all of your W-2's. Box 20 on your W-2s will say something like "Bluffton, Bluffton City or possibly have the code 07426".

*NOTE: If a dollar amount shown in Box 19 is coded with a 4-digit number such as 0203 (Bluffton), 3203 (Cory Rawson) or 6909 (Pandora) in box 20, this is School District tax. This school district tax was paid to the school indicated and cannot be taken as a credit on your Bluffton income tax return. Do not include this on your Village of Bluffton Income Tax return.*

**LINE 14. LESS CREDIT CARRY-OVER:** Enter on Line 14 any overpayment of tax from the prior year, which is being carried over to this tax year.

**LINE 15. LESS ESTIMATED TAX PAID:** Enter the total amount of estimated tax payments you made during the year to the Village of Bluffton on Line 15.

**LINE 16. LESS OTHER CITY TAX WITHHELD:** Enter any other city tax that was withheld and paid in by your employers on Line 16. This amount cannot exceed 1.65% of the amount earned per employer W-2. Add up and enter on Line 16 the income tax amount withheld and paid into all other cities in Ohio as shown on your W-2's in Box 19 and that is coded with another city name as shown in Box 20 on your W-2s.

*CAUTION: ONLY CREDIT OF UP TO 1.65% PAID TO ANOTHER MUNICIPALITY MAY BE APPLIED TO YOUR VILLAGE OF BLUFFTON RETURN. NO REFUND WILL BE GIVEN FOR INCOME TAX WITHHELD AND PAID TO ANOTHER MUNICIPALITY.*

**LINE 17. TOTAL CREDITS ALLOWABLE:** Add Lines 13, 14, 15 & 16 and enter the total on Line 17.

**LINE 18. TAX DUE:** If Line 12 is greater than Line 17, subtract Line 17 from Line 12 and enter the difference on Line 18. If Line 17 is larger than Line 12, proceed to Line 19.

*NOTE: No tax is owed or overpayment can be claimed for a refund for amounts less than \$10.00.*

**LINE 19. LATE FILING PENALTY:** A \$25 late filing fee should be entered on Line 19 to all returns filed after the April 15 due date without an extension or after the extension due date. (NOTE: A \$150 late filing fee should be entered on Line 19 for all tax years prior to 2023.)

**LINE 20. LATE PAYMENT PENALTY:** A late payment penalty equal to 15% of the amount not paid by the due date shall be imposed and the amount entered on Line 20. Multiply the amount owed as shown on Line 18 by .15 (15%) and enter this amount on Line 20.

**LINE 21. INTEREST:** Interest will be charged against any tax not paid by the filing due date of April 15<sup>th</sup> or for businesses 3 ½ months following your company's year-end for fiscal year filers (businesses) or after your extension due date, at a monthly rate as follows: 2021 & 2022 = .416%, 2023 = .583%, 2024 & 2025 = .833% & 2026 = .75%.) Interest will begin to accrue after the deadline date and continue monthly thereafter until paid in full.

To calculate interest owed, multiply the amount of tax owed as shown on Line 18 by the appropriate tax rate (Example: The filing deadline date for the 2023 return was April 15, 2024. The tax rate for 2024 was .833% as shown above. Multiply the amount shown on Line 18 by .833%.) This will give you the amount of tax owed for one month. Then multiply this amount by the number of months past due. Enter this amount on Line 21. (Example: If Line 18 – Tax Due said you owed \$300 in income tax for tax year 2024 and you are filing and paying the tax owed in December of 2025, your return and payment is 8 months past due. Your calculation would be as follows: \$300 x .833% (tax rate for tax year 2025) = \$2.50 x 9 months past due (April – December) = \$22.50.

**LINE 22. TOTAL DUE:** Add Lines 18, 19, 20 & 21 and enter the total on Line 22.

**NOTE: PAYMENT MUST ACCOMPANY ALL RETURNS.  
MAKE CHECKS OR MONEY ORDERS PAYABLE TO: The Village of Bluffton**

**LINE 23. OVERPAYMENT:** If Line 17 is greater than Line 12, subtract Line 12 from 17. Enter this amount in Line 23. If an overpayment is owed to you as shown on Line 23, you can request the overpayment to be refunded back to you, credited to next year's tax return or both - part of it refunded and part of it credited to next year's return by entering the dollar amount requested on Lines 23A and 23B.

**LINE 23A: REFUND REQUESTED:** If an overpayment is owed to you as shown on Line 23, indicate on Line 23A the amount you want refunded.

*NOTE: if you are under the age of 18 and are requesting a refund, your birth date must be entered on the line to the left of Line 23A for the refund to be granted.*

**Line 23B: CREDITED TO NEXT YEAR'S TAX RETURN:** If an overpayment occurred as shown on Line 23, indicate on Line 23B the amount you would like to have credited to next year's tax return.

**LINE 24. TOTAL ESTIMATED TAX DECLARED FOR NEXT TAX YEAR:** **Estimated tax payments are required to be filed and paid on a quarterly basis by taxpayers whose tax liability will exceed \$200 after any allowable credits.** Go to Page 3 and complete the "DECLARATION OF ESTIMATED INCOME TAX WORKSHEET" to determine the amount of estimated tax to be paid during the next tax year. Enter the amount shown from Page 3, line 7, onto Page 1, Line 24.

**LINE 25. AMOUNT PAID WITH THIS ESTIMATE:** The first estimated tax payment is due at the time this declaration is made (or by no later than April 15<sup>th</sup>). Taxpayers should pay 25% of their total declaration on a quarterly basis. The first payment is due by April 15 with the remaining payments due as follows: 2<sup>nd</sup> Quarter by June 15, 3<sup>rd</sup> Quarter by September 15 and 4<sup>th</sup> Quarter by January 15 for individuals and December 15 for businesses. Enter the amount shown on Page 3, Line 8, on Page 1 on Line 25. This is the amount of your 1<sup>st</sup> quarter estimated payment that needs to be paid with the filing of your return or by no later than April 15.

**LINE 26. TOTAL DUE:** (Add Lines 22 & 25.) This is the total amount of tax owed plus the estimated income tax payment that is due with this return or by no later than April 15.

**Complete the bottom section of the return by providing the requested information. Sign and date the return where indicated. Make sure to provide a telephone number at the top of the return, in case there are questions, and attach all supporting documentation to the back.**

#### OTHER GENERAL INFORMATION

- **Exemptions:** If no taxable income was earned for a given tax year, you may file a zero-income return and select the appropriate exemption box at the top of the return form or submit an Exemption Form instead of a return by April 15. Individuals must use the **Individual Exemption** form; businesses must use the **Business Exemption** form. Failure to submit either a return or an exemption form may result in penalties. Permanently retired or disabled residents may be excused from annual filing requirements by submitting a **Permanent Certification of No Taxable Income** form for approval.
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- **Extensions:** Any taxpayer who receives a federal filing extension is automatically granted the same extension for their Village of Bluffton income tax return. However, to avoid receiving late filing notices, please provide the Bluffton Income Tax Department with a copy of your approved federal extension form. Taxpayers without a Federal extension may request an extension from the Village, provided the request is received by April 15 or by the original return due date. Requests submitted after April 15 will not be approved. An extension grants additional time to file your return, **not** to pay any tax owed. **Late filing fees will be assessed after the due date, whether or not tax is owed.**
- **Inactivating an Account:** If you are requesting your account to be inactivated due to moving from this jurisdiction, please enter the date of your move and your new relocation address at the top of the return form. If you will be relocating but retaining a mailing address within the Village as your address of record, please attach a letter stating that you will be moving out of Bluffton but retaining a mailing address within the village and state the reason why you will be retaining a Bluffton mailing address. Mail the letter and return it to the village address located on the return.
- **Remittance:** No payment is due, or refund will be issued if the amount is **less than \$10.00**. Remittance of tax should be made by check, money order or credit card. Checks and money orders should be made payable to the Village of Bluffton and mailed or dropped off at the Town Hall in Bluffton. Payments can also be paid by credit card via Official Payments. Go to [www.OfficialPayments.com](http://www.OfficialPayments.com) or call 1-800-272-9829. Use your social security number for your account number and our jurisdiction code is: 6786. A processing fee will be applied.
- **Submitting the Return:** The original signed return, along with your payment and W-2's, federal return and schedules, 1099's, K-1s and any other documentation showing income earned should be delivered to the Bluffton Income Tax office at 154 N. Main St, P.O. Box 228, Bluffton, OH 45817-0228. If the service window is not open, there is a locked drop box in the lobby of the Town Hall building, on the wall beside the elevator. Please put your return, payment and supporting documents in a sealed envelope before placing them in the drop box. The lobby is open and accessible 24 hours a day, 7 days a week.
- **Assistance:** For questions not answered in this packet, please call 419-358-2066, extension 105 or email the Income Tax Administrator at: [hohenbrinkr@bluffton-ohio.com](mailto:hohenbrinkr@bluffton-ohio.com). To obtain a another copy of the return form or these directions, or to review our income tax ordinance, go to the Village of Bluffton website at: [www.bluffton-ohio.com](http://www.bluffton-ohio.com). Click on "Income Tax" located across the top of the home page. Select "Departments" and next "Income Tax."