

CITY OF SOLON

2008

INDIVIDUAL INCOME TAX RETURN
DUE DATE APRIL 15, 2009

IF YOU ARE UNABLE TO FILE BY APRIL 15, 2009, AND HAVE AN EXTENSION, PLEASE NOTIFY THIS OFFICE BY PHONE OR SEND A COPY OF YOUR FEDERAL EXTENSION.

DIVISION OF TAXATION
P.O. BOX 74058
CLEVELAND, OHIO 44194
(440) 349-6310
www.solonohio.org

If your work situation changed (for ALL of 2008), such as: retired, unemployed (not subunemployed), disabled, moved, married, or divorced, you should file this form to advise this office of your current status.

INDICATE FILING STATUS:

- JOINT FILING W/SPOUSE
SINGLE OR FILING SEPARATELY
OTHER/RETIRED (Explain)

IF YOU MOVED DURING 2008, COMPLETE THIS BLOCK

Date moved into Solon
Previous Address
Date moved out of Solon
Present Address
Other Status Change & Date
Phone No.

Your Name and Address as they appear on our records: Make any Necessary Corrections

Your Social Security No. Spouse's Social Security No. Spouse's Name

1. WAGES - If Your Only Source of Income Is From Wages, Use Front of Form Only.

Table with columns: EMPLOYER'S NAME, COMMUNITY WHERE EMPLOYED, CITY TAX WITHHELD, GROSS EARNINGS BEFORE DEDUCTIONS. Includes a 'W-2 COPIES MUST BE ATTACHED' label.

NOTE: IF YOU WANT THE TAX DEPARTMENT TO COMPLETE YOUR RETURN, FILL IN TOP PORTION AND ATTACH W-2's. MAIL BEFORE MARCH 16, 2009

OTHER INCOME

2. INCOME OTHER THAN WAGES FROM PAGE 2 (Zero unless back of form was used)
3. TOTAL INCOME (TOTAL LINES 1 AND 2)

CREDITS

4. MUNICIPAL INCOME TAX-2% OF LINE 3 (Multiply by .0200)
(a) REFUNDS RECEIVED IN 2008 FROM WORK MUNICIPALITIES
5. CREDITS: (a) MUNICIPAL INCOME TAX WITHHELD FROM 1(a), NOT TO EXCEED 2% per W-2
(b) INCOME TAX PAID OTHER MUNICIPALITIES-NOT WITHHELD-NOT TO EXCEED 2%
For clarification of lines 4a, 5a, and/or 5b - Please read instructions.
(c) PAYMENTS ON 2008 DECLARATION OF ESTIMATED TAX (As of)
(d) ADDITIONAL PAYMENTS MADE AFTER DATE ON LINE 5(C) CALL 349-6310 TO VERIFY
(e) AMOUNT OF PRIOR YEAR CREDITS
(f) TOTAL CREDITS ALLOWABLE (Add lines 5a thru 5e)

6. (a) BALANCE DUE (LINE 4 & 4a LESS LINE 5f) Remittance Payable To The City of Solon Must Accompany This Return
(b) OVERPAYMENT CLAIMED (IF LINE 5f EXCEEDS LINE 4 + 4a ENTER DIFFERENCE HERE)
ENTER AMOUNT OF LINE 6b YOU WANT CREDITED TO YOUR 2009 ESTIMATED TAX
7. INTEREST (1.5%) \$: PENALTY (1.5%) \$. ENTER TOTAL INTEREST PLUS PENALTY HERE.
8. TOTAL AMOUNT DUE-PAY IN FULL WITH THIS RETURN (Add Lines 6a and 7)

IF THE AMOUNT YOU OWE IS LESS THAN \$1.00 PAYMENT NEED NOT BE MADE, AND IF THE REFUND IS LESS THAN \$1.00 NO REFUND WILL BE ISSUED. TO BE REFUNDED

DECLARATION OF ESTIMATED TAX FOR 2009

TO PREVENT PENALTY, A DECLARATION OF ESTIMATED CITY INCOME TAX PAYABLE FOR 2009 MUST BE MADE

9. Total Estimated Income Subject to Tax X TAX RATE of 2% FOR GROSS TAX OF
10. Tax Withheld or Paid to another city
11. NET TAX DUE (Subtract Line 10 from Line 9)
12. Enter full estimate (Line 11) or first quarter 2009 estimate (1/4 of Line 11 if filing before 4/15/2009)
13. Overpayment from previous year - Credit from (line 6B)
14. Subtract Line 13 From Line 12 AMOUNT DUE WITH THIS FORM on or before April 15, 2009
TOTAL TAX DUE - ADD LINES 8 & 14 REMIT THIS AMOUNT ON OR BEFORE APRIL 15, 2009. PAY IN FULL \$

MAKE CHECK OR MONEY ORDER PAYABLE TO: CITY OF SOLON

I authorize the Division of Taxation to discuss my account and enclosures with my Preparer below

I certify I have examined this return including accompanying schedules and statements, and to the best of my knowledge and belief it is true, and correct.

Signature of Taxpayer or Agent (Required) Date Signature of Person Preparing, if Other than Taxpayer Date

Signature of spouse, if joint return Date Address or Name and Address of Firm Or Employer - Phone No. ()

PLEASE ATTACH COPY OF YOUR W-2 FORMS HERE.

WHEN SUBMITTING PLEASE ATTACH ALL FEDERAL SCHEDULES THAT APPLY

**SCHEDULE C
PROFIT OR LOSS FROM BUSINESS OR PROFESSION**

Business Name	Business Address	
1. Net Profit or Loss		\$
2. Add Items not Deductible (Schedule X Line D)		
3. Deduct Items not Taxable (Schedule X Line F).....		()
4. Adjusted Net Profit or Loss		\$
5. Less allocable net loss carry-forward 5 year limit (See Instructions)		
6. Net Profit or Loss (NET PROFIT ONLY, line 4 or line 6 enter on line 2, page 1).....		\$

**SCHEDULE G
INCOME FROM RENTS (Not included in Schedule C)**

Type & address of property, City & State	TENANT'S NAME	NET INCOME (LOSS)

NET INCOME (or loss) SCHEDULE G \$ _____

**SCHEDULE H
PLEASE ATTACH K-1's
ALL OTHER TAXABLE INCOME
INTEREST AND DIVIDENDS NOT TAXABLE**

Individual's distributive share of income from partnerships, estates, trusts, director's and other fees, farm and other sources (See Instructions)

Received From	Fed. I.D. #	For (Describe)	Amount
			\$

TOTAL INCOME SCHEDULE H \$ _____

**SCHEDULE X
ADJUSTMENT OF NET PROFIT OR LOSS LINE 1, SCHEDULE C ABOVE
TO EXCLUDE INCOME NOT TAXABLE, AND EXPENSES NOT ALLOWABLE**

Schedule X entries are allowed only to the extent directly included in determination of net profits as shown on your Federal Return.

ITEMS NOT DEDUCTIBLE - ADD		ITEMS NOT TAXABLE - DEDUCT	
A. Taxes Based on Income	\$	E.	\$
B. Contributions & Donations			
C. Other (explain) _____			
D. TOTAL ADDITIONS (enter Line 2 Schedule C).....	\$	F. TOTAL DEDUCTIONS (enter Line 3, Schedule C)	\$

DEDUCT	Loss carried forward from previous years if any – Attach Schedule	\$ (_____)
TOTAL	From Schedules C, G & H Enter on Page 1, Line 2	\$ _____

HELPFUL INFORMATION IS AVAILABLE FOR FILING THIS TAX RETURN AT THE TAX OFFICE

- Solon allows a tax credit for taxes withheld and/or paid to another city or village up to and including the maximum rate of 2% per W-2.
- Earned income is defined as salaries, wages, commissions, and other compensation and would include but not be limited to bonuses, incentive payments, director's fees, property in lieu of cash, tips, dismissal or severance pay, lotteries, contest prizes and awards, tax shelter plans, vacation and sick pay, wage continuation plans, supplemental unemployment benefits, depreciation recapture and other compensation earned, received or accrued. See Instructions.
- A business loss cannot be used against W-2 income. A business loss can be carried forward for a period of five years to offset a business gain.**
- Tax sheltered annuities, IRA, Keogh, all deferred income plans are not deductible from gross or net income.
- Upon turning 18 years of age, you are required to file. If you are 17 years of age or under and city tax has been withheld from your wages for Solon, you may be eligible for a refund.
- All Solon residents with earned income, whether or not a tax is due, when turning 18 years of age are required to file an annual return with the Solon Income Tax Office. Retired residents on social security and pensions only are not required to file - check with Tax Office.