

# 2025 INCOME TAX RETURN

Due by April 15, 2026

FILING REQUIRED EVEN IF NO TAX DUE

VILLAGE OF BOLIVAR, OHIO

If Partial Year or Fiscal Period, give dates  
\_\_\_\_\_, through \_\_\_\_\_

Name and Address:		Filing Status	
		Are you or the business entity a Resident <input type="checkbox"/> YES <input type="checkbox"/> NO	
		Date Moved INTO BOLIVAR on	
		Date Moved OUT OF BOLIVAR on	
		Should your account be deactivated? <input type="checkbox"/> YES <input type="checkbox"/> NO Reason:	
		Birthdate Taxpayer: Spouse:	
Taxpayer Social Security No.	Spouse Social Security No.	Phone	To receive electronic correspondence, please provide an email address:

1. (a) Total Wages (ATTACH ALL W-2'S AND 1099'S) 1.a \_\_\_\_\_
- (b) LESS: Wages earned while non-resident (part year residents only) 1.b \_\_\_\_\_
2. Profit from Income other than Wages. Total adjustments from back of form (if applicable) 2. \_\_\_\_\_
3. (a) Taxable Income (add lines 1 and 2) 3.a \_\_\_\_\_
- (b) Net Operating Loss Carry Forward 3.b \_\_\_\_\_
4. BOLIVAR CITY TAX – multiply income by 1% 4. \_\_\_\_\_
5. CREDITS
  - (a) BOLIVAR income tax withheld by employer(s) 5a \_\_\_\_\_
  - (b) Municipal tax paid to other cities (½ of 1% per city, per W-2) 5b \_\_\_\_\_
  - (c) Taxpayer Estimated Payments (may not include 4<sup>th</sup> qtr) 5c \_\_\_\_\_
  - (d) Prior Year Overpayment that was not refunded 5d \_\_\_\_\_
  - (e) TOTAL CREDITS (add a, b, c, and d) 5e \_\_\_\_\_
6. BALANCE DUE (If Line 4 exceeds Line 5e, enter difference here) 6. \_\_\_\_\_
7. If paying, or filing after the due date, add Penalty \_\_\_\_\_ Interest \_\_\_\_\_ Late Filing Fee \_\_\_\_\_ 7. \_\_\_\_\_
8. Total Amount Due (add lines 6 and 7) 8. \_\_\_\_\_
9. Overpayment claimed (If Line 5e exceeds Line 4) 9. \_\_\_\_\_
- (a) Credit 10. \_\_\_\_\_
- (b) TO BE REFUNDED 11. \_\_\_\_\_

NO TAX OF LESS THAN \$10.00 SHALL BE COLLECTED OR REFUNDED

## DECLARATION OF ESTIMATED TAX FOR YEAR 2026 REQUIRED BY LAW IF ESTIMATED TAX DUE IS AT LEAST \$200

1. Total income subject to BOLIVAR tax multiply by BOLIVAR tax rate @ 1% 1. \_\_\_\_\_
2. LESS Tax to be Withheld 2. \_\_\_\_\_
3. Balance estimated BOLIVAR tax for 2026 3. \_\_\_\_\_
4. Less Credits: Overpayment on previous year's return 4. \_\_\_\_\_
5. Net tax due (Line 3 less line 4) 5. \_\_\_\_\_
6. Amount of 1<sup>st</sup> quarter estimate (not less than 22.5% of line 5) 6. \_\_\_\_\_
7. Total Amount Due with Return: (Line 8 from return plus Line 6 from declaration) 7. \_\_\_\_\_

I certify I have examined this return (including schedules and statements) and to the best of my knowledge, I believe it is true, correct, and complete. If this return was prepared by a Tax Practitioner, check here if we may contact them directly with questions regarding the preparation of the return [ ]

SIGNATURE OF TAXPAYER

SIGNATURE OF SPOUSE (IF JOINT RETURN)

DATE

MAKE CHECK PAYABLE TO "VILLAGE OF BOLIVAR-INCOME TAX" SEND TO VILLAGE OF BOLIVAR, INCOME TAX DEPT., P.O. BOX 204, BOLIVAR, OH 44612  
PHONE (330) 874-3717 ext. 3

# 2025 ATTACH COPIES OF ALL FEDERAL SCHEDULES AND SUPPORTING STATEMENTS

LINE 1. NET PROFIT/LOSS (FORM 1041, 1065, 1120 1120S, ETC.)

1. \$ \_\_\_\_\_

SCHEDULE X	RECONCILIATION WITH FEDERAL INCOME TAX RETURN - Attach Schedules	
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ITEMS NOT DEDUCTIBLE	ADD	ITEMS NOT TAXABLE	DEDUCT
a. Capital Losses .....	\$ _____	i. Capital gains (Excluding Ordinary Gains From 4797) ...	\$ _____
b. Expenses incurred in the production of non-taxable income (At least 5% of Line m) .....	\$ _____	j. Interest Income .....	\$ _____
c. Taxes paid to state and local municipalities.....	\$ _____	k. Dividends .....	\$ _____
d. Payments to partners .....	\$ _____	l. Other (Explain) .....	\$ _____
e. Loss carried forward per Federal Return.....	\$ _____	.....	.....
f. Contributions.....	\$ _____	.....	.....
g. Other (Explain) .....	\$ _____	.....	.....
h. Total Additions .....	\$ _____	m. Total Deductions.....	\$ _____

LINE 2. EXCESS INCOME/DEDUCTIONS (SCHEDULE X LINE h MINUS LINE m)

2. \$ \_\_\_\_\_

LINE 3. RECONCILED NET PROFIT/LOSS (LINE 1 PLUS LINE 2)

3. \$ \_\_\_\_\_

## SCHEDULE Y BUSINESS ALLOCATION FORMULA

STEP 1. AVG. ORIGINAL COST OF REAL & TANG. PERSONAL PROPERTY

GROSS ANNUAL RENTALS PAID MULTIPLIED BY 8  
TOTAL STEP 1.

STEP 2. GROSS RECEIPTS FROM SALES MADE AND/OR WORK

OR SERVICES PERFORMED (SEE INSTRUCTIONS).

STEP 3. WAGES, SALARIES, AND OTHER COMPENSATION PAID.

STEP 4. TOTAL PERCENTAGES.

STEP 5. AVERAGE PERCENTAGE (Divide Total Percentages By Number of Percentages Used.)

a. LOCATED EVERYWHERE	b. LOCATED IN THIS MUNICIPALITY	c. PERCENTAGE (b ÷ a)
_____	_____	_____
_____	_____	_____ %
_____	_____	_____ %
_____	_____	_____ %
_____	_____	_____ %
_____	_____	_____ %

LINE 4. ALLOCATED NET PROFIT/LOSS (LINE 3 MULTIPLIED BY STEP 5 SCHEDULE Y)

4. \$ \_\_\_\_\_

LINE 5. NET OPERATING LOSS CARRY FORWARD (ATTACH SCHEDULE)

5. \$ ( \_\_\_\_\_ )

LINE 6. BOLIVAR TAXABLE INCOME (LINE 4 PLUS LINE 5)

6. \$ \_\_\_\_\_

IF LOSS ENTER ZERO AND CARRY FORWARD TO NEXT YEAR

## ENTER LINE 6 ON PAGE 1 LINE 1

SCHEDULE Z	Partners Distributive Shares of Net Income - From Federal Schedules 1065 K-1 and 1120S K-1							
1. NAME AND MUNICIPALITY OR TOWNSHIP OF EACH PARTNER	Partner's Social Security No.	2. Resident		3. Distributive Shares of Partners		4. Other Payments	5. Taxable Percentage	6. Amount Taxable
		Yes	No.	Percent	Amount			
					\$ _____	\$ _____		\$ _____
7. TOTALS				100	\$ _____			

# 2025 BOLIVAR, OHIO INCOME TAX-GENERAL INFORMATION & INSTRUCTIONS

## 1. WHO MUST FILE A RETURN

The following must file a return WHETHER OR NOT ADDITIONAL TAX IS OWED TO BOLIVAR:

- A. Every Bolivar RESIDENT age 18 and older.  
RESIDENT includes a part-year resident and includes a legally domiciled resident temporarily living away, e.g. college student, construction worker, truck driver.
- B. Every sole proprietor, corporation, partnership, trust or other business entity operating in Bolivar and any owner of Bolivar rental property. Must file even if a loss.
- C. NON-RESIDENTS who have earned income in Bolivar for which the total and correct amount of Bolivar tax has not been withheld.

## 2. WHEN A RETURN IS NOT REQUIRED

- A. Individuals age 17 and under, or retired with no earned income at any time during the tax year are not required to file a return. If you are in one of these two groups and receive a form, do the following: Check yes in the upper right part of the form that your account should be deactivated and give the reason. If retired, provide the date of retirement, and from which entity you retired.  
Age 17 or under, check yes and give the reason as under age 18, and provide your birth date.
- B. NON-RESIDENTS who did not live in Bolivar at any time during the year and who had earned income in Bolivar for which the total and correct amount of Bolivar income tax has been withheld.

## 3. WHEN AND WHERE TO FILE THIS RETURN

The annual income tax return must be filed and paid in full on or before April 15, 2026, with the Bolivar Income Tax Department. Fiscal year businesses with accounting periods ending other than December 31 must file within 3 1/2 months after the end of the accounting period.

No remittance is required if the amount shown to be due is ten dollars or less.

No refund will be made if the amount shown to be refunded is ten dollars or less.

If there is a payment due please remit to:

VILLAGE OF BOLIVAR  
INCOME TAX DEPT.  
P.O. BOX 204  
BOLIVAR, OH 44612

## 4. EXTENSIONS

Extensions of time to file a return will be granted up to the fifteenth day of the tenth month after the last day of the taxable year to which the return relates if you have complied with the following requirement:

- A. You have requested and are granted an extension of time for Federal tax purposes.

NOTE: An Extension is for the time to file only.

## 5. TAXABLE INCOME

The following items, although not all inclusive, are examples of income taxed by the city:

- A. Salaries, wages, commissions and other compensation. In most cases report wages from Box 5 of W-2.
- B. Vacation pay.
- C. Income from wage continuation plans, unless paid for by employee.
- D. Stock option income.
- E. Cost of group-term life insurance paid by employer for coverage in excess of \$50,000.
- F. Severance pay.
- G. Compensation paid in property (valued at fair market value).
- H. Tips.
- I. Deferred compensation such as contributions made by or on behalf of the employee to a tax-deferred annuity (including 401k plan contributions, payments into teacher's retirement plans and government retirement plans).
- J. Stipends - if work is required.
- K. Bonuses.
- L. Prizes - if connected with employment.
- M. Directors fees.
- N. Income from jury duty.
- O. Supplemental unemployment compensation paid by employer.
- P. Union steward fees.
- Q. Strike benefit paid by company.
- R. Executor fees.
- S. Ordinary income from the sale or exchange of property.
- T. Net gains from business activity including farms.
- U. Income from non-qualified pension plans.
- V. Rental income.
- W. Portion of pass-through income to residents from all entities on which Bolivar tax is not paid at the entity level.
- X. Royalties from tangible property.
- y. Gambling winnings.

## 6. NON-TAXABLE INCOME

The following items are not taxable to the city:

- A. Military pay (including National Guard and reserve pay).
- B. Income earned as an election poll worker, unless in excess of \$1,000.
- C. Alimony and child support.
- D. Income from capital gains or losses.
- E. Interest.
- F. Dividends.
- G. Social Security benefits.
- H. Workers' Compensation benefits.
- I. State Unemployment Benefits.
- J. Proceeds of life insurance plans.
- K. Welfare payments.
- L. Income from qualified pension plans.
- M. Patent and copyright income.
- N. Royalties from intangible property.
- O. Annuity distributions.
- P. Housing allowances for clergy to the extent that the allowance is used to provide a home.

## 7. TAX CREDIT FOR TAX PAID TO ANOTHER CITY

Other City Credit is calculated at  $\frac{1}{2}$  of 1% of the other city tax withheld. W-2 must be submitted showing other city withholdings in order to receive the credit.

## 2025 BOLIVAR, OHIO INCOME TAX - GENERAL INFORMATION & INSTRUCTIONS

### 8. BUSINESS INCOME SCHEDULE (Schedule X) AND ALLOCATION FORMULA (Schedule Y)

Schedule X adjusts the federal net gain or loss for items where Bolivar city income tax applies differently from federal tax. Line I of Schedule X shows the starting figure to use. Business income attributable to interest, dividends, capital gains and losses are not subject to Bolivar city income tax. Expenses attributable to nontaxable income shall be added back in the amount of 5% of specified nontaxable amounts. City or state taxes based on income may not be deducted. For partnerships, guaranteed payments to partners are not deductible. Self-employed individuals and pass-through income recipients may NOT deduct one-half self-employment tax.

Schedule Y is used to determine the percentage of adjusted net business income to be allocated to Bolivar. It may be used only if business is conducted both within and outside the village of Bolivar. When this formula method is used, the following procedures must be observed.

Step 1. Determine the percentage which the average original cost of real and tangible personal property owned or used in the business, located within Bolivar during the period, is of the average original cost of all real and tangible personal property used in the business wherever located.

Step 2. Determine the percentage which the total wages, salaries and other compensation paid during the period to employees for services performed in Bolivar is of the total wages, etc. to all employees located everywhere.

Step 3. Determine the percentage which the gross receipts of the business from sales made or services performed in Bolivar during the period is of the total gross receipts from all sales and services wherever made or performed.

Step 4. Sum the percentages for each of the above steps used.

Step 5. Divide total of Step 4 by the number of percentages used.

## MANDATORY DECLARATION OF ESTIMATED TAX - GENERAL INFORMATION

### 9. PURPOSE OF DECLARATION:

If you expect to have taxable income in 2026 on which \$200 or more of Bolivar income tax will not be withheld by your employer, you must file a Declaration of Estimated Tax. It must be filed by the due date of the prior year's final tax return without extension, and you must pay at least 22 1/2% of the tax due by that date. Such taxpayers must also file an annual return of actual taxable income and pay any balance of tax due. For example for individuals, a Declaration of Estimated Tax for 2026 must be filed by April 15, 2026, including payment of the first quarterly amount due.

### 10. WHO MUST MAKE A DECLARATION:

- a. Every resident of the Village of Bolivar, who expects to receive taxable income, wherever earned, from which the Village of Bolivar Income Tax will not be withheld.
- b. Every non-resident of the Village of Bolivar, who expects to receive taxable income, earned or derived from within the Village, from which the Village of Bolivar Income Tax will not be withheld.
- c. Every business entity, such as corporations, partnerships, fiduciary of active trusts, unincorporated businesses or professional entities conducting activities or producing income from within the Village.
- d. Every taxpayer shall make a declaration of estimated taxes for the current taxable year, on the form prescribed by the Tax Administrator, if the amount payable as estimated taxes is at least two hundred dollars.

### 11. WHEN AND WHERE TO FILE DECLARATION:

File on or before April 15, 2026, with the VILLAGE OF BOLIVAR, INCOME TAX DIVISION, P.O. BOX 204, BOLIVAR, OH 44612. All wage earners must file on a calendar year basis. Fiscal year taxpayers shall file on or before the 15th day of the 4th month measured from the beginning day of their fiscal year.

### 12. LATE FEE, PENALTY AND INTEREST:

A late fee is charged for failure to file a tax return by the due date. The late filing fee for tax year 2025 is \$25.00. Any tax amount that is not paid when it is due will be assessed a penalty of 15% and interest of .83% per month or part month.

### 13. AMENDMENTS TO DECLARATION:

If your income situation changes materially from the estimate made on your original declaration, an amended declaration is required. You may use a new form and write across the face of it the word "Amended."

### 14. DECLARATION OF ESTIMATED TAX PAYMENT TIMETABLE-CALENDAR YEAR TAXPAYERS

April 15, 2026	.....File Declaration with 1st Quarter payment
June 16, 2026	.....2nd quarter payment due
September 15, 2026	.....3rd quarter payment due
January 15, 2027	.....4th quarter payment due