

Business and Professional Questionnaire

For the purpose of maintaining accurate St. Bernard City Income Tax Records, please complete and return this questionnaire promptly to:

St. Bernard Tax Department
110 Washington Avenue
St. Bernard, OH 45217

Company Name _____ FED ID _____

Doing Business as _____ Phone _____

1. Name of Owner(s):

2. President/Treasurer (If a corporation):

3. Business Address:

4. St. Bernard Address (if different):

a. Is local address Home or Branch? _____
5. Location of Work/Sales/Service in St. Bernard:

6. St. Bernard Building Permit Number Associated with work: _____
7. Starting Date: _____ Completion Date: _____
8. Are there now, or will there be Employees working in St. Bernard?
Yes ___ No ___
If yes, # of employees _____
Resident Non-Resident
9. Is this a courtesy withholding only for a resident working in another city?
Yes ___ No ___
10. Type of Organization: Sole Proprietor ___ Partnership ___ Corporation ___
S - Corporation ___ Non-Profit Corp ___ LLC ___ Association ___
If partnership, association or other incorporated joint business venture, indicate how the St. Bernard Income Tax Return upon the Net Profit will be filed and paid:
(a) in full by the business _____ or (b) separately by individual members _____
11. Business Fiscal Year - Ending Month: _____
12. Nature of Business: _____

13. Do you operate as a Contractor ___ Sub-Contractor ___
14. Are subcontractors employed who perform work/sales/services in this City?
Yes ___ No ___. **If YES, list all subcontractors on a separate sheet with names and addresses of all subcontractors.**

15. If you use a Payroll Processor, please list name and address:

16. Will architectural work be provided on-site?
Yes ___ No ___.

17. As an architect will you designate individuals or companies to work here?
Yes ___ No ___

If yes please list name and address:

18. Do you or your company have personal property located in the City of St. Bernard which you receive rental or lease payments?

Yes ___ No ___.

If yes, do you have income from this location (inventory, sales)?

Yes ___ No ___.

Do you service or have your machinery or equipment at this location.

Yes ___ No ___.

19. Other information to provide:

Date: _____ Signature/Title: _____

Should you have any questions, you may contact the St. Bernard Tax Department at (513) 242-7710 between the hours of 9:00 am and 5:00 pm weekdays.

Email: tax@cityofstbernard.org
Website: www.cityofstbernard.org

Village of St. Bernard Business Requirements
For the Earned Income Tax

INFORMATION TO BUSINESSES, CONTRACTORS, SUBCONTRACTORS

RE: BUSINESS TAX RETURNS

WHO MUST FILE?

All corporations, partnerships, trusts, estates, or other entities conducting business in, performing services in, or deriving income (or loss) from activities in St. Bernard, must file a tax return whether there is a net profit or a loss.

TAX RATE:

An earned income tax is imposed at the rate of 2.1% on the following:

1. The net profits of a business that conducts business, provides work, sales, or services in the Village of St. Bernard.
2. On all taxable earnings or compensation earned by your employees who work or provide services in the Village of St. Bernard 20 or more calendar days.

Taxable earnings include, but are not limited to all salaries, tips, incentive payments, fees, commissions, services, sales, and deferred compensation, etc.

WITHHOLDING REQUIREMENT:

Employers, Contractors, or Subcontractors are required to withhold a 2.1% tax from their employees and remit per section 182.051(B)(1) of the St. Bernard Codified Tax Ordinance. *(A copy is attached to this packet).*

EXTENSIONS:

Any taxpayer who has requested a federal extension may submit a copy to St. Bernard. Your extension may be denied if you owe the Municipality any tax, penalty, interest or for a failure to provide previous year tax returns or documentation. Extensions only extend the period for filing- NOT for payment of tax.

Required Documents:

Your St. Bernard tax return should be accompanied by a copy of the Federal Return and all pertinent federal schedules that relate the municipal return.

182.051**COLLECTION AT SOURCE; WITHHOLDING FROM QUALIFYING WAGES**

- (A) (1) Each employer, agent of an employer, or other payer located or doing business in the Municipality shall withhold from each employee an amount equal to the qualifying wages of the employee earned by the employee in the Municipality multiplied by the applicable rate of the Municipality's income tax, except for qualifying wages for which withholding is not required under section 182.052 of this Chapter or division (D) or (F) of this section. An employer, agent of an employer, or other payer shall deduct and withhold the tax from qualifying wages on the date that the employer, agent, or other payer directly, indirectly, or constructively pays the qualifying wages to, or credits the qualifying wages to the benefit of, the employee.
- (2) In addition to withholding the amounts required under division (A)(1) of this section, an employer, agent of an employer, or other payer may also deduct and withhold, on the request of an employee, taxes for the municipal corporation in which the employee is a resident.
- (B) (1) An employer, agent of an employer, or other payer shall remit to the Tax Administrator of the Municipality the greater of the income taxes deducted and withheld or the income taxes required to be deducted and withheld by the employer, agent, or other payer, along with any report required by the Tax Administrator to accompany such payment, according to the following schedule:
- (a) Any employer, agent of an employer, or other payer not required to make payments under division (B)(1)(b) or (B)(1)(c) of this section of taxes required to be deducted and withheld shall make quarterly payments to the Tax Administrator not later than the fifteenth day of the month following the end of each calendar quarter.
- (b) Taxes required to be deducted and withheld shall be remitted monthly to the Tax Administrator if the total taxes deducted and withheld or required to be deducted and withheld by the employer, agent, or other payer on behalf of the municipal corporation in the preceding calendar year exceeded two thousand three hundred ninety-nine dollars, or if the total amount of taxes deducted and withheld or required to be deducted and withheld on behalf of the Municipality in any month of the preceding calendar quarter exceeded two hundred dollars. Payment under division (B)(1)(b) of this section shall be made so that the payment is received by the Tax Administrator not later than fifteen days after the last day of each month.
- (c) Taxes required to be deducted and withheld shall be remitted semimonthly to the Tax Administrator if the total taxes deducted and withheld or required to be deducted on behalf of the Municipality in the preceding calendar year exceeded eleven thousand nine hundred ninety-nine dollars, or if the total amount of taxes deducted and withheld or required to be deducted and withheld on behalf of the Municipality in any month of the preceding calendar year exceeded one thousand dollars. The payment under division (B)(1)(c) of this section shall be made so that the payment is received by the Tax Administrator not later than one of the following:
- (i) If the taxes were deducted and withheld or required to be deducted and withheld during the first fifteen days of a month, the third banking day after the fifteenth day of that month;
- (ii) If the taxes were deducted and withheld or required to be deducted and withheld after the fifteenth day of a month and before the first day of the immediately following month, the third banking day after the last day of that month.
- (d) An employer, agent of an employer or other payer is required to make payment by electronic funds transfer to the Tax Administrator of all taxes deducted

and withheld on behalf of the employee for remittance to the Municipality if the employer, agent of an employer, or other payer is required to make payments electronically for the purpose of paying federal taxes withheld on payments to employees under section 6302 of the Internal Revenue Code, 26 C.F.R. 31.6302-1, or any other federal statute or regulation. The payment of tax by electronic funds transfer under this division does not affect an employer's, agent's, or other payer's obligation to file any return as required under this section. Once the threshold for remitting payment electronically for federal purposes has been met, any accrued municipal income tax withheld from employee qualifying wages earned within the Municipality shall be remitted to the Municipality at the same time that the federal tax withholding payment is due.

- (C) An employer, agent of an employer, or other payer shall make and file a return showing the amount of tax withheld by the employer, agent, or other payer from the qualifying wages of each employee and remitted to the Tax Administrator. A return filed by an employer, agent, or other payer under this division shall be accepted by the Municipality as the return required of an employee whose sole income subject to the tax under this chapter is the qualifying wages reported by the employee's employer, agent of an employer, or other payer, unless the Municipality requires all resident individual taxpayers to file a tax return under section 182.091 of this Chapter,
- (D) An employer, agent of an employer, or other payer is not required to withhold municipal income tax with respect to an individual's disqualifying disposition of an incentive stock option if, at the time of the disqualifying disposition, the individual is not an employee of either the corporation with respect to whose stock the option has been issued or of such corporation's successor entity.
- (E) (1) An employee is not relieved from liability for a tax by the failure of the employer, agent of an employer, or other payer to withhold the tax as required under this chapter or by the employer's, agent's, or other payer's exemption from the requirement to withhold the tax.
- (2) The failure of an employer, agent of an employer, or other payer to remit to the Municipality the tax withheld relieves the employee from liability for that tax unless the employee colluded with the employer, agent, or other payer in connection with the failure to remit the tax withheld.
- (F) Compensation deferred before June 26, 2003, is not subject to any municipal corporation income tax or municipal income tax withholding requirement to the extent the deferred compensation does not constitute qualifying wages at the time the deferred compensation is paid or distributed.
- (G) Each employer, agent of an employer, or other payer required to withhold taxes is liable for the payment of that amount required to be withheld, whether or not such taxes have been withheld, and such amount shall be deemed to be held in trust for the Municipality until such time as the withheld amount is remitted to the Tax Administrator.
- (H) On or before the last day of February of each year, an employer shall file a Withholding Reconciliation Return with the Tax Administrator listing the names, addresses, and social security numbers of all employees from whose qualifying wages tax was withheld or should have been withheld for the Municipality during the preceding calendar year, the amount of tax withheld, if any, from each such employee's qualifying wage, the total amount of qualifying wages paid to such employee during the preceding calendar year, the name of every other municipal corporation for which tax was withheld or should have been withheld from such employee during the preceding calendar year, any other information required for federal income tax reporting purposes on Internal Revenue Service form W-2 or its equivalent form with respect to such employee, and other information as may be required by the Tax Administrator.
- (I) The officer or the employee of the employer, agent of an employer, or other payer with control or direct supervision of or charged with the responsibility for withholding the tax or filing the reports and making payments as required by this section, shall be personally liable for a failure to file a report or pay the tax due as required by this section. The dissolution of an employer,

agent of an employer, or other payer does not discharge the officer's or employee's liability for a failure of the employer, agent of an employer, or other payer to file returns or pay any tax due.

(J) An employer is required to deduct and withhold municipal income tax on tips and gratuities received by the employer's employees and constituting qualifying wages only to the extent that the tips and gratuities are under the employer's control. For the purposes of this division, a tip or gratuity is under the employer's control if the tip or gratuity is paid by the customer to the employer for subsequent remittance to the employee, or if the customer pays the tip or gratuity by credit card, debit card, or other electronic means.

(K) A Tax Administrator shall consider any tax withheld by an employer at the request of an employee when such tax is not otherwise required to be withheld by this Chapter to be tax required to be withheld and remitted for the purposes of this section.