



CITY OF SPRINGFIELD
DIVISION OF TAXATION
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www.ci.springfield.oh.us
2010

TAXABLE ITEMS

- Wages, salaries and other compensation
- Bonuses, stipends, and tip income
- Commissions, fees and other earned income
- Sick pay (including third party sick pay)
- Employer supplemental unemployment benefits (SUB pay)
- Strike pay
- Vacation pay
- Employee contributions to retirement plans & tax deferred annuity plans (including Sec. 401k, 403b, 457b, etc.)
- Pre-retirement distributions from retirement plans, excluding 401k, 403b, 457b, etc.
- Profit sharing
- Uniform, automobile, moving & travel allowances
- Reimbursements in excess of deductible expenses
- Employee contributions to costs of fringe benefits
- Employer provided educational assistance, and/or reimbursement (taxable to the same extent as for federal taxation)
- Royalties, if not derived from intangible property
- Stock options (taxed when exercised, valued at market price less option price on the date the option is exercised)
- Employer paid premiums for group term life insurance (taxed to the same extent as for federal taxation)
- Compensation paid in goods or services or property usage (taxed at fair market value)
- Excess employee discounts
- Income from wage continuation plans such as retirement incentive plans, severance pay and golden parachute payments
- Income from guaranteed annual wage contracts
- Prizes and gifts if connected with employment
- Director fees
- Income from jury duty
- Executor fees
- Union steward fees
- Income from partnerships, estates or trusts
- Net profits of businesses, professions, sole proprietorships, etc.
- Net rental income
- Farm net income
- Ordinary gains as reported on Federal Form 4797
- Disability pay if received as a benefit of employment (includes third party plans)
- Income received as a result of a covenant not to compete
- Lottery and gaming winnings

NON-TAXABLE ITEMS

- Interest income
- Welfare benefits
- Social Security
- Income from federally qualified pension plans
- State unemployment benefits
- Worker's compensation
- Proceeds of life insurance
- Alimony
- Active duty military pay (including National Guard when on active duty)
- Earnings of persons under 18 years of age
- Capital gains
- Contributions made on behalf of employees to cafeteria plans. (SEC 125, etc)
- Prizes or gifts not connected with employment
- Patent and copyright income
- Royalties derived from intangible property
- Annuity distributions
- Housing allowances for clergy to the extent that the allowance is used to provide a home
- Health & welfare benefits distributed by governmental, charitable, religious or educational organizations
- Compensatory insurance proceeds derived from property damage or personal injury settlements

ASSISTANCE

The Income Tax Division will accept your Springfield Income Tax Return in person, by mail or at the drop off box located at the curb on Fountain Avenue. The Income Tax Division is located in City Hall, 76 E. High Street and our office hours are Monday through Friday between 8:00 AM and 5:00 PM. Please attach (or bring) all W-2's, Schedules, 1099's and other applicable documentation relevant to your return. Taxes owed are the responsibility of the taxpayer and must be paid by April 18 to avoid penalty and interest.

If you have any questions or need additional information, please do not hesitate to contact our office.