



**2016 TIPP CITY
INDIVIDUAL TAX RETURN**
Due on or before April 18, 2017
Filing required even if no tax is due
File & pay online www.tippcityohio.gov

File with:
Tipp City Tax Department
260 S Garber Drive
Tipp City OH 45371
PH (937) 667-8426
FAX (937) 667-6734

Office use only

Account number _____
Name(s) _____
Current address _____
City/State/Zip _____
Telephone # (____) _____ - _____ May we contact you by email? Yes No
E-mail address _____

SSN _____ - _____ - _____
Date of birth _____ / _____ / _____
SSN (if joint return) _____ - _____ - _____
Date of birth _____ / _____ / _____

Taxpayers with no taxable income: Check appropriate box or explain
 Retired Permanent disability Unemployed Government assistance Student
 Other (explain) _____

Part-year residents:
Date moved in _____
Date moved out _____

Section A 2016 Tax Calculations

1 Total qualifying wages (from worksheet A, column C, page 2) (attach federal return and all W-2 forms)	1	_____
2 Less employee business expenses (from worksheet A, column D, page 2) (attach form 2106 and Sch. A)	2	_____
3 Total other income/loss (from worksheet B, line 8, page 2) (losses cannot offset W-2 income on line 1)	3	_____
4 Total Tipp City taxable income (add lines 1, 2 and 3) (only add line 3 if it is positive)	4	_____
5 Tipp City income tax (multiply line 4 by 1.5%)	5	_____
6a Tipp City tax withheld (from worksheet A, column E, page 2)	6a	_____
6b Other city tax withheld (from worksheet A, column F, page 2) (credit is limited to 1.5% of each wage earned)	6b	_____
6c Estimated payments and/or prior-year credits (view at https://www.municconnect.com/tippcity/login.aspx)	6c	_____
7 Total payments and credits (add lines 6a, 6b and 6c)	7	_____
8 Tipp City tax due (line 5 less line 7)	8	_____
9a Underpayment penalty _____ interest _____ (if applicable - see instructions)	9a	_____
9b Penalty (15% of the tax due - if filed after due date)	9b	_____
9c Interest (.42% per month [or fraction thereof] if filed after due date)	9c	_____
9d Late fee (\$25 per month [or fraction thereof] maximum \$150 - if filed after the due date)	9d	_____
10 Total penalty, interest and late filing fee (add lines 9a, 9b, 9c and 9d)	10	_____
11 Total tax/penalty (add lines 8 and 10) (payable to Tipp City Tax) (no payment due if line 11 is \$10.00 or less)	11	_____
12 Overpayment Refund \$ _____ Credit \$ _____ (no refund/credit if overpayment is \$10.00 or less)		

Section B 2017 Declaration of Estimated Tax - Must be completed by taxpayers who anticipate a tax liability of \$200.00 or more

13 Total estimated income subject to tax \$ _____ multiplied by tax rate of 1.5%	13	_____
14 Tipp City and other city tax withheld	14	_____
15 Estimated tax due (line 13 less line 14) (if result is less than \$200, est. pmts. are not required - see instructions)	15	_____
16 Declaration due (line 15 multiplied by 22.5%)	16	_____
17 Overpayment credit from line 12 above	17	_____
18 Net estimated tax due with this return (line 16 less line 17) (subsequent payments due 6/15, 9/15 & 12/15)	18	_____

Total due with this return (add lines 11 and 18) payable to Tipp City Tax (other payment options available, see instructions) \$ _____

If this return was prepared by a tax practitioner, may we contact them directly with questions regarding the preparation of this return? Yes No
The undersigned declares that this return (and accompanying schedules) is true, correct and complete for the taxable period stated.

Signature of Taxpayer _____ Date _____

Signature of Joint Filer _____ Date _____

Preparer Name (other than taxpayer) _____ Telephone _____

Preparer E-mail _____

Worksheet A Qualifying Wages (see instructions below) - attach all W-2 forms that show local tax withheld

Worksheet A is for the calculation of qualifying wages and credits allowed for W-2 income. Qualifying wages (column C) are generally reported in box 5 on the W-2 form (Medicare wages). If no wages are reported in box 5, use the highest wage reported on the W-2. Employee 2106 expenses (unreimbursed employee business expenses - column D) are deductible from qualifying wages, however the deduction is subject to the two percent reduction reported on the Federal Schedule A. Income reduced by 2106 expenses and earned in another city must also reduce the tax withheld for that city by the same percentage. Tipp City residents may claim a non-refundable credit (column F) for city income taxes paid to the work city. The amount shall not exceed the tax due Tipp City on the same income. If you worked for an employer that withheld for multiple taxing jurisdictions, report only the totals on worksheet A and attach a breakdown of the local wages and taxes withheld.

	Column A Employer	Column B City where employed	Column C Qualifying wages	Column D 2106 expenses (if any)	Column E Tipp City tax withheld	Column F Other city tax withheld - limited to 1.5% of each wage
1						
2						
3						
4						
5						
6						
	Totals					
			(Page 1 line 1)	(Page 1 line 2)	(Page 1 line 6a)	(Page 1 line 6b)

Worksheet B Other Income (Schedules C, E, F, 1099 MISC, W-2G, etc.)

Worksheet B is to be used by individual taxpayers who have income from sources other than W-2 income. Profit/loss from the sources listed below shall be netted, regardless of location, to arrive at a net income/loss. Credit for taxes paid to other municipalities is permitted, but may not exceed the tax due to Tipp City on the same income. Credit claimed that is not supported by a copy of the city return will be denied. Do not report partnership or S-Corp income from businesses located within Tipp City on this worksheet as they are required to file separate returns.

1	Schedule C - profit or loss from business	1	_____
1a	% allocable to Tipp City - residents use 100%; non-residents use Schedule Y below	1a	_____ %
1b	Tipp City profit or loss from Schedule C (line 1 multiplied by line 1a)	1b	_____
2	Schedule E - profit or loss from rents/royalties	2	_____
3	Schedule F - profit or loss from farming	3	_____
4	1099-MISC - miscellaneous income	4	_____
5	W-2G - gambling/lottery winnings	5	_____
6	Ordinary income or loss from Federal Form 4797 - Part II	6	_____
7	Other income or loss (provide documentation)	7	_____
8	Total (add lines 1b through 7) enter on page 1, line 3	8	_____

Schedule Y - Apportionment Formula (to be completed by all non-residents with net profit or loss in Tipp City)

	(A) Located Everywhere	(B) Located in Tipp City	Percentage (B / A)
Step 1 - Original cost of real and tangible personal property	_____	_____	
Gross annual rents paid multiplied by 8	_____	_____	
Total step 1	_____	_____	%
Step 2 - Wages, salaries and other compensation paid	_____	_____	%
Step 3 - Gross receipts from sales and/or work or services performed	_____	_____	%
Step 4 - Total percentages (add percentages from steps 1-3)			%
Step 5 - Apportionment percentage (divide step 4 by number of percentages used) enter on worksheet B, line 1a			%