



2017 TIPP CITY INDIVIDUAL TAX RETURN

Due on or before April 17, 2018

Filing required even if no tax is due

File & pay online www.tippcityohio.gov

File with: Tipp City Tax Department 260 S Garber Dr 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 #, E-mail address, Taxpayers with no taxable income: Check appropriate box or explain

SSN, Date of birth, SSN (if joint return), Date of birth, Part-year residents: Date moved in, Date moved out

Section A 2017 Tax Calculations

1 Total qualifying wages, 2 Less employee business expenses, 3 Total other income/loss, 4 Total Tipp City taxable income, 5 Tipp City income tax, 6a Tipp City tax withheld, 6b Other city tax withheld, 6c Estimated payments and/or prior-year credits, 7 Total payments and credits, 8 If line 5 is greater than line 7, enter balance due, 9 If line 7 is greater than line 5, enter overpayment, 10a Underpayment penalty interest, 10b Penalty (15% of the tax due - if filed after due date), 10c Interest (.50% per month [or fraction thereof] if filed after due date), 10d Late fee (\$25 per month [or fraction thereof] maximum \$150 - if filed after the due date), 11 Total penalty, interest and late filing fee, 12 Balance due for 2017

Section B 2018 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%, 14 Tipp City and other city tax withheld/paid, 15 Estimated tax due (line 13 minus line 14) (if result is less than \$200, est. pmts. are not required - see instructions), 16 Declaration due (line 15 times 25%), 17 Overpayment credit from 2017, 18 Net estimated tax due with this return (line 16 minus line 17) (subsequent payments due 6/15, 9/15 & 1/15)

Total due with this return (add lines 12 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? The undersigned declares that this return (and all accompanying documents) 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 other city return will be denied.

1	Schedule C - profit or loss from self employment (attach Form 1040, Schedule C)	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 times line 1a)	1b	_____
2	Schedule E - profit or loss from rents/royalties (attach Form 1040, Schedule E)	2	_____
3	Schedule E - profit or loss from partnerships (attach Form 1040, Schedule E and Form K-1)	3	_____
4	Schedule F - profit or loss from farming (attach Form 1040, Schedule F)	4	_____
5	1099-MISC - miscellaneous income (attach Form 1040, page 1 and Form 1099-MISC)	5	_____
6	W-2G - gambling/lottery winnings (attach Form 1040, page 1 and Form W-2G)	6	_____
7	Ordinary income or loss from Federal Form 4797 - Part II	7	_____
8	Other income or loss (provide documentation)	8	_____
9	Total (add lines 1b through 8) enter on page 1, line 3	9	_____

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			%