File with:
Tipp City Tax Department
260 S Garber Dr
Tipp City OH 45371

PH (937) 667-8426
FAX (937) 667-6734

2018 TIPP CITY
INCOME TAX RETURN

Due on or before April 15, 2019

Filing required even if no tax is due

□ Check if amended return

Filing status:

□ Single □ Married □ Married, filing separate

Resident status:

□ Resident □ Non-resident □ Part-year resident

Account number _____

Name(s) _____

Current address _____

_____

City/State/Zip _____

Date moved in _____ or out _____

SSN _____

SSN (if joint return) _____

Telephone # (_____) _____ - _____

E-mail address _____

Permission to contact preparer □ Yes □ No

Section A 2018 Tax Calculations

1	Total qualifying wages (from worksheet A, column C, page 2) **(attach federal return and all W-2 forms)**	1 _____	
2	Total other income/loss (from worksheet B, line 11, page 2) **(losses cannot offset W-2 income)**	2 _____	
3	Total Tipp City taxable income (add lines 1 and 2) **(only add line 2 if it is positive)**		3 _____
4	Tipp City income tax (multiply line 3 by 1.5%)		4 _____
5a	Tipp City tax withheld (from worksheet A, column D, page 2)	5a _____	
5b	Other city tax withheld or paid (from worksheet A, column E, page 2 and/or credit for tax paid on other income)	5b _____	
5c	Estimated payments and/or prior-year credits	5c _____	
6	Total payments and credits (add lines 5a, 5b and 5c)		6 _____
7	If line 4 is greater than line 6, enter balance due		7 _____
8	If line 6 is greater than line 4, enter overpayment **(no refund/credit if overpayment is $10 or less)**	8 _____	
	Overpayment REFUND_____ CREDIT _____		
9a	Underpayment penalty _____ interest _____	9a _____	
9b	Penalty (15% of the tax due - if filed after due date)	9b _____	
9c	Interest (.50% 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	Balance due for 2018 (add lines 7 and 10) (payable to Tipp City Tax) **(no payment due if $10 or less)**		11 _____

Section B 2019 Declaration of Estimated Tax - Must be completed by taxpayers who anticipate a tax liability of $200.00 or more

12	Total estimated income subject to tax $_____ multiplied by tax rate of 1.5%	12 _____	
13	Tipp City and other city tax withheld/paid	13 _____	
14	Estimated tax due (line 12 minus line 13) **(if result is less than $200, est. pmts. are not required)**	14 _____	
15	Declaration due (line 14 times 25%)	15 _____	
16	Overpayment credit from 2018	16 _____	
17	Net estimated tax due with this return (line 15 minus line 16) **(subsequent payments due 6/15, 9/15 & 1/15)**		17 _____

Total due with this return (add lines 11 and 17) payable to Tipp City Tax **(other payment options available, see instructions)** $ _____

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. Tipp City residents may claim a non-refundable credit (column E) 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 Name of Employer	Column B City where employed	Column C Qualifying wages (Generally box 5 of W-2 form)	Column D Tipp City tax withheld	Column E 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 5a)	(Page 1 line 5b)

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 (report credit on line 5b, page 1), but may not exceed the tax due to Tipp City on the same income.

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 and Form 1099-MISC)		5 _____
6	W-2G - gambling/lottery winnings (attach Form 1040 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 income before net operating loss deduction		9 _____
10	Net operating loss deduction from 2017 (cannot exceed 50% of reported loss)		10 (_____)
11	Total income or loss (enter on page 1, line 2)		11 _____

Schedule Y - Business Apportionment Formula

Use this schedule if engaged in business in more than one city, and you do not have books and records which will disclose with reasonable accuracy what portion of the net profits is attributed to that part of the business done within the boundaries of 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			%