

Income Tax Division

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<https://ci.moraine.oh.us/taxes/>

City of Moraine

Individual Tax Return Instructions

General Instructions:

Clearly specify the year you are filing for. If you have requested an extension to file your federal return, you must submit a copy with your City return to be granted the extension. An extension to file is not an extension to pay, penalty and interest will still apply to all returns paid after the due date.

- Complete the top of the form by writing in the tax year, full name (and spouse's if filing joint), address, and Social Security Number (and spouse's if filing joint).
- If moved in or out of the City during the tax year filing – Please enter the dates, circle prior or new, and fill in the prior or new address.

Who is required to file:

Residents 18 years old or older are required to file unless they have previously completed a permanent Declaration of Exemption due to retirement or disability.

Employees 18 years old or older are required to if they work in the City of Moraine and tax of 2.5% has not been properly withheld by their employer.

Self-Employed individuals, 18 years old or older, are required to file if they provide any service within the City.

Moraine Property Owners are required to file if they are receiving a rental income from their property.

Tax Calculation:

Worksheet A (on page two of return) – If you are a resident, complete with all W-2(s) provided by all employer(s). A separate piece of paper can be used if there are multiple W-2's to enter. Once all W-2's are listed, add the totals for each column. If you are a non-resident, only complete with W-2's from employer's that required work in the City of Moraine. If you are a non-resident, do not complete the last column "Other City Tax".

Worksheet B (on page two of return) – In Column A, list income that is not reported on a W-2. This includes Federal schedules, gambling, 1099-NEC, 1099-MISC, etc. In Column B, fill-in the percent allocated to the city. For each line, multiply Column A and Column B. Put the total in the third column. Once all have been completed, add the totals in the last column and put the total on line 6.

Schedule Y (on page two of return) – If you are a non-resident who only earned a portion of your income in the City, you may complete this to determine the apportionment percentage. This percentage would be used in Column B of Worksheet B for the corresponding schedule.

1. Enter the total qualifying wages from Worksheet A, line 1a.
2. Enter the total other income or (loss) from Worksheet B, line 6.
3. Enter the total of line 1 and line 2 if it is an income, if line 2 is a loss then only enter the total of line 1.
4. Multiply line 3 by 2.5% (.025).
5. a. Enter the total from Worksheet A, line 1b.
b. If you are a resident, enter the total of Worksheet A, line 1c.
6. Enter the total tax withheld, total of lines 5a and 5b.
7. Enter the Moraine tax liability, subtract line 6 from line 4.
8. a. If estimated tax payments were made, enter the total of all payments for the tax year filing.
b. If there was a carry-forward from the year before, enter the total credit.
9. Enter the total payments and credits, total of lines 8a and 8b.
10. Enter the balance due or (overpayment), subtract line 9 from line 7.
11. If submitted after the due date, apply the late filing penalty of \$25.
12. a. If the balance due is not paid before the due date, multiple line 10 by 15% and apply the late pay penalty.
b. If the balance due is not paid before the due date, multiple line 10 by % set by the IRS and apply the interest.
13. Enter the final balance due or (overpayment), total of lines 10, 11, 12a and 12b.
If this is a balance due under \$10, no payment needs to be made.
If this is an overpayment over \$10, specify if it should be credited to next tax year or refunded.

Declaration of Estimated Tax for following tax year REQUIRED if line 7 was over \$200:

14. Estimated Tax Liability, amount on line 4.
15. If applicable, the amount of line 13 being used as a credit for next year.
16. Enter the estimated tax due for the following year, subtract line 15 from line 14.
17. Amount of payment making towards the Declaration of Estimated Tax for following tax year.
18. Line 13, if a balance due under \$10, plus line 19. (Please make checks payable to the City of Moraine)

Completing the tax return:

- Please sign the return, fill in date of signature, and give a good day-time phone number in case there are questions regarding the return.
- Checkmark the box if you authorize the City to contact the tax preparer in regards to the return being filed.
- Please have the tax preparer, if applicable; write their name, address, phone number, then sign and date the return.

***** Please remember to include a copy of the Federal Return and all W-2's applicable to the return being filed. *****

**** If there is a Federal Extension, a copy must be submitted to receive the extension by the City. ****