

Income Tax Division 4200 Dryden Rd Moraine, OH 45439 Phone/Fax: (937) 535-1026 https://ci.moraine.oh.us/taxes/	<h1 style="margin: 0;">City of Moraine</h1> <h2 style="margin: 0;">Individual Tax Return</h2> <p style="margin: 0;">Tax Year: _____</p>	Please leave this space blank for office use
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DUE ON OR BEFORE the IRS determined deadline

ALL full-year and part-year Residents **MUST** file a City return or an Exemption Form
 A copy of your Federal 1040 and all applicable Schedules are required to be submitted per **ORC 718.05F2**
 If you had no taxable income for the tax year, please complete a Declaration of Exemption form.

<u>Taxpayer(s) Name and Address</u>	Primary SSN: _____ - _____ - _____ Joint SSN: _____ - _____ - _____ Moved into the City: ____ / ____ / ____ Moved out of the City: ____ / ____ / ____ Prior/New Address: _____
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| 1. Total Qualifying Wages from Worksheet A, line 1a | \$ _____ |
| 2. Other Income or (Loss) from Worksheet B, line 6 | \$ _____ |
| 3. Moraine Taxable Income: line 1 plus line 2 (Losses do NOT offset W-2 income) | \$ _____ |
| 4. Moraine Tax Liability: Multiply line 3 by 2.5% (.025) | \$ _____ |
| 5a. Moraine Tax withheld from Worksheet A, line 1b | \$ _____ |
| 5b. <i>Residents only</i> : Other City Taxes withheld from Worksheet A, line 1c | \$ _____ |
| 6. Total Tax withheld: Total of lines 5a and 5b | \$ _____ |
| 7. Moraine Net Tax Liability: Line 4 minus line 6 | \$ _____ |
| 8a. Estimated Taxes Paid | \$ _____ |
| 8b. Prior Year Credit | \$ _____ |
| 9. Total Payments and Credits: Total of lines 8a and 8b | \$ _____ |
| 10. Balance Due or (Overpayment): Line 7 minus Line 9 | \$ _____ |
| 11. Late Filing Penalty: Submitted after the due date, apply \$25 fee | \$ _____ |
| 12a. Penalty Due: 15% of the amount of balance due not paid before the due date | \$ _____ |
| 12b. Interest Due: 10% of the amount of balance due not paid before the due date | \$ _____ |
| 13. Total Due: Total of lines 10, 11, 12a and 12b (No payment due if under \$10) | \$ _____ |
| If line 13 is an overpayment over \$10: Amount to credit to next year | \$ _____ |
| Amount to be refunded | \$ _____ |

Declaration of Estimated Tax for following tax year – Required if Line 7 is \$200 or more

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|---|----------|
| 14. Estimated Income Subject to tax \$ _____ Multiplied by 2.5% | \$ _____ |
| 15. Estimated Tax withheld from wages | \$ _____ |
| 16. Estimated Net Tax Liability: Line 14 minus line 15 | \$ _____ |
| 17. Credit on line 13, if applicable | \$ _____ |
| 18. Estimated Tax Due for following tax year: Line 16 minus line 17 | \$ _____ |
| 19. Amount paid with this Declaration | \$ _____ |

90% of the Net Tax Liability for the following tax year is due by January 15 of that year to avoid penalty for underpaid taxes

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| 20. Total Amount Paid with Return: Line 13 plus Line 19 (Checks payable to the City of Moraine) | \$ _____ |
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The undersigned declares that this return and all attached documents are true, correct and complete for the period.

Name of Preparer: _____	Check here if we may contact the preparer with questions regarding this return. <input type="checkbox"/>
Address of Preparer: _____	Signature of Taxpayer: _____
Preparer Phone Number: _____ - _____ - _____	Date: ____ / ____ / ____
Signature of Preparer: _____	Phone Number: _____ - _____ - _____
Date: ____ / ____ / ____	Signature of Joint Taxpayer: _____
	Date: ____ / ____ / ____

WORKSHEET A – W-2 Income, copies of all W-2's must be attached

Employer	City of Employment	Wages in Box 5	Moraine Tax in Box 19	Other City Tax of in Box 19 (Not to exceed 2.5%)
Totals for page one of return:		1a.	1b.	1c.

WORKSHEET B – Other income and loss from gambling, business, rentals, etc.
Copies of Federal Schedules and all corresponding documents must be attached

	Schedules	Column A – Income from Schedule	Column B - % Allocated in Moraine	Moraine Taxable Income: Multiply columns A and B
1.	Schedule C – Business income: Combine the net income or loss of all Schedule C's	\$	%	\$
2.	Schedule E – Resident's enter profit/(loss) from all properties, Non-residents enter profit/(loss) from Moraine properties	\$	100%	\$
3.	Residents enter profit/(loss) from entities that do not withhold Moraine tax on entire distributive share	\$	100%	\$
4.	Miscellaneous Income: Gambling, 1099-MISC, 1099-NEC (unless income claimed on Schedule C), Schedule F, etc	\$	%	\$
5.	NOL Carry Forward: Attach worksheet and enter as a loss	\$	%	\$
6.	Total Income/(Loss) for page one of return: Total of Lines 1 through 5			\$

SCHEDULE Y – Business Apportionment Formula

To be completed by all *Non-Residents* who earn a portion of their net-income in Moraine

		A. Located Everywhere	B. Located in Moraine	C. Percentage: Column B divided by Column A
1a.	Original Cost of Real and Tangible Personal Property			%
1b.	Gross Annual Rentals paid, multiplied by 8			%
	Total of lines 1a and 1b			%
2.	Wages, salaries & other compensation paid			%
3.	Gross Receipts from sales made and/or work or services performed			%
4.	Total percentages: total of percentages on lines 1a, 1b, 2 and 3			%
5.	Apportionment Percentage: Divide line 4 by the number of percentages used			%

If you were granted a Federal Extension to file, it must be attached to your City return to avoid a late file penalty.
Reminder: An extension to file is not an extension to pay.
The amount of tax owed is due by the IRS determined due date to avoid late pay penalty and interest.