

CITY OF MORAINE
INCOME TAX DIVISION
4200 DRYDEN RD
MORaine OH 45439
www.ci.moraine.oh.us

DECLARATION OF EXEMPTION FORM INSTRUCTIONS



The City of Moraine requires all residents to file a city income tax return.

If you meet one of the following exemptions, completion and filing of this form will serve to meet the filing requirement.

If you are a wage-earner, self-employed, own rental property, or derive any other income or loss reportable to the City of Moraine you are NOT exempt from the annual filing requirement and cannot use this form.

Exemption 1	If you were retired for the entire year in question, received only income not taxable by the City of Moraine (such as pension income, social security, interest, dividends, capital gains or other non-taxable income) for the entire year AND do not anticipate deriving any Moraine taxable income in the future, indicate so by providing the date of your retirement. Permanently retired individuals need file this form only once. However, if your status changes and you become employed or earn Moraine taxable income, you will be required to file a Moraine city tax return for any full or partial year in which such income is earned. Please attach Page 1 of your Federal Return, (where applicable), to the exemption form and file with the Tax Division.
Exemption 2	If you were permanently disabled for the entire year in question, received only social security, interest, dividends, capital gains or other non-taxable income for the entire year AND do not anticipate deriving any Moraine taxable income in the future, indicate so by providing the date of your permanent disability. Permanently disabled individuals need file this form only once. However, if your status changes and you become employed or earn Moraine taxable income, you will be required to file a Moraine city tax return for any full or partial year in which such income is earned. Please attach proof of permanent disability to the exemption form and file with the Tax Division.
Exemption 3	If the taxpayer is deceased, the surviving spouse or executor of the estate should indicate the taxpayer's date of death
Exemption 4	If you were not retired or permanently disabled, but did not receive any Moraine taxable income for the year in question, indicate so by checking Box 4. Attach Page 1 of your Federal Return to the exemption form and file with the Tax Division. This exemption is for one year only. A new form must be completed for any subsequent applicable year. Non-taxable income includes interest, dividends, capital gained, military pay, alimony, social security benefits, welfare payments, unemployment compensation, workers compensation benefits and pension income.
Exemption 5	If you were on active duty in the U.S. Armed Forces for the entire year in question and received no other income taxable by the City of Moraine, indicate so by checking Box 5. Military pay and allowances of members of the U.S. Armed Forces, including reserve components of the Ohio National Guard are not taxable. This exemption is for one year only. A new form must be completed for each subsequent applicable year. Please attach documentation supporting your military status to the exemption form and file with the Tax Division.

In **ALL** cases where you are eligible for exemption, you must complete all required fields including name, address, phone number and social security number. **An exemption form is not valid and will not be processed without your signature.**