

City of Montgomery Individual Income Tax Return 2013

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City of Montgomery Tax Office
10101 Montgomery Road
Montgomery, OH 45242
Fax: (513) 891-2994

- Due on or before April 15, 2014
- Make check or money order payable to the City of Montgomery
- A minimum penalty of \$25 will be assessed for late filing of this return
- Filing required even if no tax due
- Questions? Please call us at (513) 891-2424 and ask for the Tax Office or visit our website at www.montgomeryohio.org

Taxpayer's Name, Address	Account Number	SS# Mr. _____ SS# Mrs/Ms _____ Phone: Home _____ Other _____ Email address: _____ May we contact your preparer directly? <input type="checkbox"/> Yes <input type="checkbox"/> No
If moved in or out of Montgomery during current year, please give date of move: Moved in: _____ Moved out: _____		Tax Office use only Filed: _____ Check #: _____ Amount: _____

Attach all forms to back of this page	1.	Qualifying wages - see instructions on page 2	\$ _____
	Attach W-2 form(s), and page one of the Federal 1040, as well as any Federal schedules for amounts shown on Lines 12, 17, 18 and 21.		
	2.	Other taxable income or deductions from Line 21, page 2 - see instructions on page 2.....	\$ _____
	3.	Taxable income: (Line 1, plus Line 2 - see Line 2 instructions)	\$ _____
	4.	Montgomery tax (1% of Line 3)	\$ _____
	5.	Credits	
	a.	Montgomery tax withheld per W-2(s)	\$ _____
	b.	2013 estimated tax paid to Montgomery	\$ _____
c.	2013 tax paid to City or Village of _____ see instructions on page 2.....	\$ _____	
d.	Prior year overpayment	\$ _____	
e.	Total credits (Line 5a through 5d)	\$ _____	
6.	If Line 4 is greater than Line 5e, payment of balance must accompany this return.....	2013 Tax Due \$ _____	
7.	If Line 4 is less than Line 5e, overpayment is to be refunded \$ _____ or credited \$ _____ to next year's estimate		

Late filing penalty \$ _____ Penalty on taxes due \$ _____ Interest on taxes due \$ _____ Total: \$ _____

				Card # _____	Exp Date: _____	Verification Code _____
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Declaration of Estimated Tax for Year 2014

8.	Total income subject to tax \$ _____ multiply by tax rate of 1% for gross tax of.....	\$ _____
9.	Less expected tax credits	
a.	Withheld by employer for Montgomery, (not to exceed 1% of that portion taxed)	\$ _____
b.	Payments to another municipality, (not to exceed 1% of that portion taxed)	\$ _____
10.	Net estimated tax due for 2014 (Line 8 less Line 9a and 9b).....	\$ _____
11.	First Quarter Estimate Payment	
a.	Amount due with this declaration (not less than 25% of Line 10).....	\$ _____
b.	Less overpayment from prior year (from Line 7 above)	\$ _____
c.	Net First Quarter Estimate payment	\$ _____
12.	Total enclosed payment (Line 6 plus Line 11c)	\$ _____

Make remittance payable to City of Montgomery and include with return. If amount due is less than \$1.01, you need not pay. No refunds under \$1.01

I certify that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, the declaration is based on all information of which preparer has any knowledge.

Signature of Person Preparing if Other than Taxpayer _____	Date _____	Signature of Taxpayer _____	Date _____
Preparer's Address and Phone _____		Signature of Taxpayer _____	Date _____

To be completed only by those who have taxable income other than wages or who claim expenses as a deduction from such wages.

- 13. Income not reported on W-2 form(s) or Schedule C (attach 1099-MISC or federal forms/schedules)\$ _____
- 14. Net profit (loss) from profession and/or business operation: Attach Federal Schedule C \$ _____
- 15. Net profit (loss) from rents*, partnership(s), farming, estates, trusts, etc.
Attach copy of Federal Schedule(s) E, F, and Form(s) K-1..... \$ _____
- *If rental property is located within the City of Montgomery, a current tenant listing must accompany this tax filing. A tenant listing includes name, address, move in/move out date, and phone number, if available.**
- 16. Total net profit (loss) from business activities: Line 14 plus Line 15 \$ _____
- 17. Business loss total from previous tax returns: Limited to five (5) prior years \$(_____)
Note: Losses from business activities **may not** be used as a deduction from W-2 wages or other compensation
- 18. Subtotal Line 16 and Line 17
a. If the result is a loss, enter the amount to be carried forward... ..\$(_____)
b. If the result is a gain, enter the amount on this line.....\$ _____
- 19. Credits
a. Deductible expenses: (attach IRS Schedule(s) 2106 and/or 3903—see instructions below) \$ _____
b. Nontaxable income: (explain—see instructions below) \$ _____
- 20. Total of Lines 19a and 19b \$ _____
- 21. Net other taxable income or deductions: (Line 13 plus Line 18b, less Line 20) Enter on Line 2, Page 1 \$ _____

Exemptions from filing: Any person under 18 years of age who has not previously filed a return and has no earned income; or any retired person who has previously filed a return establishing retired status with the City's tax office and who will continue to have no earned income.

Instructions: Lines 1 through 21, on pages 1 and 2

(For complete line-by-line instructions, visit our website at www.montgomeryohio.org and click on Tax Forms)

This form is to be used by individuals who receive income reported on Federal Forms W-2, W-2G, Form 5754, 1099-MISC, or Federal Schedules C, E, F or K-1. Individuals who file as Sole Proprietors of Single Member LLCs should also use this form.

- LINE 1:** List total of all qualifying wages from all W-2 forms. "Qualifying" wages: generally includes amounts reported in the Medicare wage base; and compensation of pre-1986 employees exempt from Medicare solely because of the Medicare grandfathering provision. **Qualifying wages include, but are not limited to: 401-K contributions (Deferred Compensation), deferred annuity plans and stock options.** Attach W-2 Form(s), page one of the applicable Federal form (1040, 1040A or 1040EZ) and Federal Schedules from Form 1040 for income shown on Lines 12, 17, 18 and 21, if any.
*******Interest, dividends, capital gains, pension/retirement income are not taxable.*******
- LINE 2:** All other taxable income. **Gambling winnings are taxable and should be included on this line. Business losses may not be used to offset W-2 wages or other compensation.**
- LINE 5c:** Credit for tax withheld and paid to another municipality may not exceed 1%. Tax withheld at a rate higher than 1% must be reduced (e.g., tax paid to Cincinnati divided by 2.1 equals Montgomery credit). If a refund was issued from another city, please provide documentation, such as the city tax return or refund request.
No credit is given for county taxes or school district taxes.
- LINE 6:** Balance of tax due **must** accompany return. If paying by credit card, please include full 16-digit card number, expiration date, and verification code from back of the card.
- LINE 7:** Overpayment will be applied to 2013 estimate unless a refund is requested in writing. By law, all refunds and credits in excess of \$10 are reported to IRS.
- LINE 8:** Estimate 2014 income: multiply estimated income by 1%
- LINE 11:** You may pay the full amount of estimated tax with the filing of this form. First quarter payment of at least 25%, or amount calculated on Line 11c, **must** accompany this form.
- LINE 12:** Total of payment accompanying return (Line 6 plus Line 11c).
- LINE 13:** Enter any taxable income not reported on W-2 form(s). Income reported on 1099-INT, 1099-R and 1099-D is **not** taxable.
- LINE 14:** Attach copy of Federal Schedule(s) C. If tax paid to another city, attach copy of other city return.
- LINE 15:** Attach copy of Federal Schedule(s) E, Schedule F, and/or K-1 form(s). If landlord property is within City of Montgomery, a listing of current tenants, including name, address, move in/move out date, and phone number, if available, must be provided for the tax filing to be complete.
- LINE 17:** **Business losses may not be used to offset W-2 wages or other compensation.** Operating loss may be carried forward; maximum period of five years.
- LINE 19a:** Deductible expenses: Allowable only on wages taxable to Montgomery. Attach Federal Form 2106. Moving expense deduction may **not** be used unless reimbursement is included in Line 1. Attach Federal Form 3903.
- LINE 19b:** Income may be pro-rated for residents who move into or from Montgomery during the current year. It is also necessary to adjust any credit claimed for other city tax withheld or paid.

Examples of deductions that are NOT allowed:

Individual Retirement Account (IRA); Simplified Employee Pension (SEP) plan; Keogh (H.R. 10) Retirement Plan.

Extension Policy: Extension requests must be made in writing and received by the Montgomery Tax Office on or before April 15, 2014. The City of Montgomery Tax Office accepts a copy of the Federal Extension form as an extension request. Only those extension requests received in duplicate with a self-addressed, postpaid envelope will have a copy returned after being appropriately marked.

Filing an extension does not grant an extension of time to pay.

Note: Unless accompanied by a payment of the balance of the 2013 tax declared due (Line 6) and at least 25% of the estimated tax for 2014 (Line 11), this form is not a complete legal final return or declaration.