DO NOT STAPLE

DUE ON OR BEFORE APRIL 18 OR 3 1/2 MONTHS AFTER FISCAL YEAR END

2010 — TIPP CITY INCOME TAX RETURN — 2010

or Fiscal Year_____ to _____

Tipp City Department of Taxation, 260 South Garber Dr., Tipp City, Ohio 45371
(937) 667-8426 www.tippcityohio.gov

FOR OFFICE USE ONLY

Check No. _____ Cash _____

Amount $ _____ Audit _____

CHECK ONE OR MORE: ☐ Employee ☐ Proprietor ☐ LLC ☐ Partnership ☐ LLP ☐ Corporation ☐ Resident ☐ Non-Resident ☐ Part Year Resident

IF NAME OR ADDRESS IS INCORRECT MAKE NECESSARY CHANGES
(LIST BOTH NAME & SOCIAL SECURITY NUMBERS IF FILING A JOINT RETURN)

SOC. SEC. NO. (H) | | | | | | | | | |
SOC. SEC. NO. (W) | | | | | | | | | |
FED. I.D. NO. | | | | | | | | | |

90% payment due January 31, 2011 to avoid Penalty and Interest. Fiscal Accounts use 30 days after Year End. FAILURE TO PAY ESTIMATED TAX PAYMENTS WILL SUBJECT TAXPAYER TO AN ASSESSMENT. **EXTENSIONS DUE 4/18/11.**

If you moved during 2010, please complete for proper tax calculation.

Into Tipp City on:_____ Out of Tipp City on: _____

New Address _____

SECTION A — RETIRED AND TAXPAYERS WITH NO TAXABLE INCOME: REASON (CHECK APPROPRIATE BOX)

DO YOU RENT? ☐ YES ☐ NO

IF YES, NAME & ADDRESS OF LANDLORD _____

☐ ACTIVE DUTY MILITARY ☐ RETIRED WITH ONLY NON-TAXABLE INCOME

☐ TAXPAYER DECEASED ☐ ONLY INCOME — FROM NON-TAXABLE SOURCE, LIST SOURCE _____

SECTION B

Enter wages, salaries, bonuses, incentive payments, commissions BEFORE ANY PAYROLL DEDUCTIONS, received between January 1 and December 31. List each employer or source separately (Attach all W-2s)

(B1) Name of Employer	(B2) City or Twp. Where Employed	(B3) Tipp City Tax Withheld	(B4) Other Tax Withheld Not To Exceed 1.25%	(B5) Qualifying (Medicare) Wages
		$	$	$
	TOTALS 1.	$	$	$

1. WAGES (If no other taxable income, go to Line 4)
2. PROFIT OR LOSS FROM INCOME OTHER THAN WAGES (FROM PAGE 2)
   A. PROFIT FROM ANY BUSINESS OWNER (FROM SEC. E, PAGE 2) _____ A. $ _____
   B. RENTAL & ROYALTY INCOME FROM SEC F, PAGE 2) _____ B. $ _____
   C. OTHER INCOME OR 2106 EXPENSES (FROM SEC. G AND H, PAGE 2) _____ C. $ _____
   D. TOTAL (LINE 2A, B, C) _____ 2. $ _____
3. ADJUSTMENTS: RECONCILIATION WITH FEDERAL RETURN (ATTACH SCHEDULE OR RETURN/BUSINESS RETURNS ONLY) _____ 3. $ _____
4. TOTAL INCOME (LINE 1 PLUS 2, PLUS OR MINUS LINE 3) _____ 4. $ _____
   A. ALLOCATION_____% OF LINE 4 (BUSINESS INCOME ONLY) (ATTACH SCHEDULE Y) _____ 4A. $ _____
5. TAX DUE (1.25% X LINE 4 OR 4A) _____ 5. $ _____
6. TAX CREDITS: (a) Tipp City Tax Withheld (Column B3 above) _____ $ _____
   (b) Other City Tax Withheld (Column B4 above) Cannot Exceed 1.25% of Each Wage _____ $ _____
   (c) Other Estimates, Direct Payments, Credit From Prior Year _____ $ _____
   (d) Total Credits Available _____ 6. $ _____
7. BALANCE OF TAX DUE (LINE 5 LESS LINE 6) _____ 7. $ _____
8. PENALTY $_____ INTEREST $_____ **LATE FILING FEE $20.00** ___ 8. $ _____
9. TOTAL AMOUNT DUE (Payment To Tipp City Department of Taxation) (Must be Paid in full for 2010 Income Tax) _____ 9. $ _____
10. IF OVERPAYMENT CREDIT TO 2011 $_____ REFUND $_____
    IF THE AMOUNT YOU OWE IS LESS THAN $1.01 PAYMENT NEED NOT BE MADE, AND IF THE REFUND IS LESS THAN $1.01 NO REFUND WILL BE ISSUED.

SECTION C — DECLARATION OF ESTIMATED TAX FOR 2011

11. Total Income subject to Tax $_____ multiply by Tax Rate of 1.25% _____ 11. $ _____
12. Less expected Tax Credit
    a. Tipp City Tax withheld by employer (Not to exceed 1.25% of that portion taxed) _____ $ _____
    b. Payments to another Municipality (Not to exceed 1.25% of that portion taxed) _____ $ _____
    c. Total CREDITS _____ 12. $ _____
13. 2011 NET TAX DUE (Line 11 less Line 12) (90% must be Paid by Jan. 31, 2012) _____ 13. $ _____
14. 2010 overpayment to be applied to 2011 _____ 14. $ _____
15. Amount paid with this declaration (Not less than 1/4 of Line 13, must be paid for 2011 Declaration) _____ 15. $ _____
16. Balance of 2011 Tax Due (To be Paid Quarterly) _____ 16. $ _____
17. Total of this Payment (Line 9 plus Line 15) _____ 17. $ _____

SECTION D

The undersigned declares that this return (and accompanying schedules) is a true, correct and complete return for the taxable year stated and that the figures used herein are the same as used for Federal income tax purposes, and if an audit of Federal returns is made which affects tax liability shown on this return, an amended return will be filed within three months. If this return was prepared by a Tax Practitioner, may we contact your practitioner directly with questions regarding the preparation of this return? **YES NO**

Print Name of Person Preparing Return (if Other Than Taxpayer) Date

Signature of Taxpayer Date

Address & Phone Number of Preparer

Signature of Taxpayer Date

PLEASE REMOVE FROM BOOKLET BEFORE COMPLETING THIS PAGE

ALL APPROPRIATE FEDERAL SCHEDULES MUST BE ATTACHED. ANY DEDUCTIONS NOT SUPPORTED BY SCHEDULES WILL BE DISALLOWED.

SECTION E — Profit (or Loss) from Business or Profession From Federal Schedule C, F, Form 1065, and/or form 1120/1120S

Business Name _____

Business Address _____

Kind of Business _____

1. If deductions for commissions, rents, or other personal services are taken, supporting 1099s or facsimiles must be attached. _____

2. If deductions for"RENTS PAID" are taken, please list:

Rents paid to _____

Address _____

A. TOTAL PROFIT (OR LOSS) $_____

B. PERCENT ALLOCABLE TO THIS MUNICIPALITY IF SCHEDULE Y IS USED _____ %

C. AMOUNT SUBJECT TO TAX (CARRY TO LINE 2A, PAGE 1) $ _____

SECTION F — Income from Rents and Royalties – from Federal Schedule E (Carry to Line 2B, Page 1) $ _____

SECTION G — Ordinary Income from Federal Form 4797 – (Capital Gains NOT Taxable) $ _____

SECTION H — All Other Taxable Income and 2106 Expense (Less 2% AGI)

INCOME FROM FEES, TIPS, COMMISSIONS AND MISCELLANEOUS

RECEIVED FROM	FOR (DESCRIBE)	AMOUNT

NET INCOME SECTION H _____ $ _____

TOTAL OTHER INCOME G and H (CARRY TO LINE 2C, PAGE 1) _____ $ _____

SECTION X — Reconciliation with Federal Income Tax Return As Required By O.R.C. 718

(SCHEDULE X PERTAINS TO BUSINESSES ONLY – **NOT TO BE USED BY INDIVIDUALS)**

ITEMS NOT DEDUCTIBLE	ADD
A. CAPITAL LOSSES (IRC 1221 or 1231 property dispositions_____	$ _____
B. Five percent (5%) of intangible income reported in letter O. except that from IRC 1221 property dispostions _____	$ _____
C. Taxes based on income (State & City)_____	$ _____
D. Guaranteed payments or accruals to or for current or former partners or members _____	$ _____
E. Federally deducted dividiends, distributions, or amounts set aside for, credited to, or distributed to REIT or RIC investors	$ _____
F. Federally deducted amounts paid or accrued to or for qualified retirement plans, health insurance plans, and life insurance plans for owners or owner-employees of non-C corporation entities _____	$ _____
G. Rental activities by partnership, S corp, LLC, trusts __	_____
H. Other _____	_____
M. Total Additions (enter as Line 2A below)_____	$ _____

ITEMS NOT TAXABLE	DEDUCT
N. CAPITAL GAINS (IRC 1221 or 1231 property dipositions except to the extent the income and gains apply to those described in IRC 1245 or 1250) _____	$ _____
O. Federally reported intangible income such as, but not limited to interest, dividends, and patent and copyright income _____	$ _____
P. Not previously deducted IRC Sec. 179 Expense __	$ _____
Q. Other _____	$ _____
Z. Total Deductions (enter as Line 2B below) _____	$ _____

1. INCOME PER FEDERAL RETURN ATTACHED _____ $ _____
2. A. ITEMS NOT DEDUCTIBLE (From Line M Schedule X Above)_____ Add _____
   B. ITEMS NOT TAXABLE (From Line Z Schedule X Above) _____ Deduct _____
   C. ENTER EXCESS OF LINE 2A OR 2B (CARRY TO LINE 3 PAGE 1) _____ $ _____
3. ADJUSTED NET INCOME _____ $ _____

SECTION Y — Business Allocation Formula

		A. LOCATED EVERYWHERE	B. LOCATED IN TIPP CITY	C. PERCENTAGE (b ÷ a)
STEP 1.	AVERAGE ORIGINAL COST OF REAL & TANGIBLE PERSONAL PROPERTY __	_____	_____	
	GROSS ANNUAL RENTALS PAID MULTIPLIED BY 8_____	_____	_____	
	TOTAL STEP 1 _____	_____	_____	_____ %
STEP 2.	GROSS RECEIPTS FROM SALES MADE AND/OR WORK OR SERVICES PERFORMED _____	_____	_____	_____ %
STEP 3.	WAGES, SALARIES AND OTHER COMPENSATION PAID _____	_____	_____	_____ %
4.	TOTAL PERCENTAGES _____			_____ %

5. AVERAGE PERCENTAGES (Divide Total Percentages by Number of Percentages Used.) Carry to Line 4a, Page 1 _____ %

DUE ON OR BEFORE APRIL 18 OR 3 1/2 MONTHS AFTER FISCAL YEAR END

2010 — TIPP CITY INCOME TAX RETURN — 2010

or Fiscal Year_____ to _____

Tipp City Department of Taxation, 260 South Garber Dr., Tipp City, Ohio 45371
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Check No. _____ Cash _____

Amount $ _____ Audit _____

CHECK ONE OR MORE: ☐ Employee ☐ Proprietor ☐ LLC ☐ Partnership ☐ LLP ☐ Corporation ☐ Resident ☐ Non-Resident ☐ Part Year Resident

IF NAME OR ADDRESS IS INCORRECT MAKE NECESSARY CHANGES
(LIST BOTH NAME & SOCIAL SECURITY NUMBERS IF FILING A JOINT RETURN)

SOC. SEC. NO. (H)
SOC. SEC. NO. (W)
FED. I.D. NO.

90% payment due January 31, 2011 to avoid Penalty and Interest. Fiscal Accounts use 30 days after Year End. FAILURE TO PAY ESTIMATED TAX PAYMENTS WILL SUBJECT TAXPAYER TO AN ASSESSMENT. **EXTENSIONS DUE 4/18/11.**

If you moved during 2010, please complete for proper tax calculation.

Into Tipp City on:_____ Out of Tipp City on: _____

New Address _____

SECTION A — RETIRED AND TAXPAYERS WITH NO TAXABLE INCOME: REASON (CHECK APPROPRIATE BOX)

DO YOU RENT? ☐ YES ☐ NO

IF YES, NAME & ADDRESS OF LANDLORD _____

☐ ACTIVE DUTY MILITARY ☐ RETIRED WITH ONLY NON-TAXABLE INCOME

☐ TAXPAYER DECEASED ☐ ONLY INCOME — FROM NON-TAXABLE SOURCE, LIST SOURCE _____

SECTION B

Enter wages, salaries, bonuses, incentive payments, commissions BEFORE ANY PAYROLL DEDUCTIONS, received between January 1 and December 31. List each employer or source separately (Attach all W-2s)

(B1) Name of Employer	(B2) City or Twp. Where Employed	(B3) Tipp City Tax Withheld	(B4) Other Tax Withheld Not To Exceed 1.25%	(B5) Qualifying (Medicare) Wages
		$	$	$
	TOTALS 1.	$	$	$

1. WAGES (If no other taxable income, go to Line 4)
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   A. PROFIT FROM ANY BUSINESS OWNER (FROM SEC. E, PAGE 2) _____ A. $ _____
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   A. ALLOCATION_____% OF LINE 4 (BUSINESS INCOME ONLY) (ATTACH SCHEDULE Y) _____ 4A. $ _____
5. TAX DUE (1.25% X LINE 4 OR 4A) _____ 5. $ _____
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   (b) Other City Tax Withheld (Column B4 above) Cannot Exceed 1.25% of Each Wage _____ $ _____
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   (d) Total Credits Available _____ 6. $ _____
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8. PENALTY $_____ INTEREST $_____ **LATE FILING FEE $20.00** ___ 8. $ _____
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    IF THE AMOUNT YOU OWE IS LESS THAN $1.01 PAYMENT NEED NOT BE MADE, AND IF THE REFUND IS LESS THAN $1.01 NO REFUND WILL BE ISSUED.

SECTION C — DECLARATION OF ESTIMATED TAX FOR 2011

11. Total Income subject to Tax $_____ multiply by Tax Rate of 1.25% _____ 11. $ _____
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SECTION D

The undersigned declares that this return (and accompanying schedules) is a true, correct and complete return for the taxable year stated and that the figures used herein are the same as used for Federal income tax purposes, and if an audit of Federal returns is made which affects tax liability shown on this return, an amended return will be filed within three months. If this return was prepared by a Tax Practitioner, may we contact your practitioner directly with questions regarding the preparation of this return? **YES NO**

Print Name of Person Preparing Return (if Other Than Taxpayer) Date

Signature of Taxpayer Date

Address & Phone Number of Preparer

Signature of Taxpayer Date

TAXPAYER'S COPY

GENERAL INFORMATION

WHO MUST FILE

ALL RESIDENTS
- All persons eighteen (18) years of age or older living in Tipp City whether any income is earned or any tax is due.
- All residents 16 or 17 years of age ONLY if tax is due.
- Entities (such as corporations, partnerships, proprietors, etc.) physically located or doing business in Tipp City.
- Persons or entities earning income in Tipp City.

NON-RESIDENTS
ALL PART-YEAR RESIDENTS
- Persons who have lived in Tipp City only a portion of the tax year must file a return. Income, deduction and credits should be allocated on a pro rata basis, if actual income figures are unavailable.

FILING INFORMATION

DUE DATE: All tax returns must be filed before midnight, April 18th following the close of the calendar year. Fiscal year taxpayers must file by the 15th day of the fourth month following the end of the fiscal year.

DOCUMENTATION: All income, credits and deductions must be substantiated by copies of W-2's, Form 1040, 1040A, 1040EZ, federal schedules and local tax returns. Those taxpayers claiming deductions for commissions paid, contract labor, rents, royalties, fees, etc.. must provide a separate schedule showing name, address, social security number and amount paid for work done in Tipp City. Copies of 1099's issued can be sent in lieu of the schedule. If no amounts were paid for work in Tipp City, it should be so stated on the schedule.

FILING STATUS: Joint or separate returns are permissible for married taxpayers. However, the tax due is the same regardless of the filing status.

TAXABLE INCOME: Includes, but is not limited to: salaries, wages, commissions and other compensation. Other compensation would include, but is not limited to: bonuses, stock options, incentive payments, directors fees, property in lieu of cash, tips, dismissal or severance pay, vacation and sick pay, wage continuation plans, gambling and lottery winnings, and other compensation earned, received or accrued. Also, the net profits from associations, unincorporated business entities, incorporated business entities, pass-through entities, professions and other entities, royalty, rental and farm income, section 291gains and other ordinary income are included.

NON-TAXABLE INCOME: Includes interest, dividends, Capital Gains, Unemployment Compensation, Worker's Compensation, ADC, child support, retirement pensions, social security benefits, alimony, annuities, active military pay, insurance proceeds (individuals only) and income from which Tipp City is specifically prohibited from taxing.

LOSSES: Business losses of Tipp City residents may be used to offset earned income when the losses are incurred in Tipp City or in a jurisdiction having a tax rate less than 1.25%. When such losses are incurred in another city, only the portion of the loss attributable to the difference in tax rates may be used as an offset. The actual location of the loss must be considered when determining if a loss is allowable.

NON-DEDUCTIBLE EXPENSES: The following expenses are not deductible: 1/2 Self Employment Tax; Self Employed Health Insurance Premiums; Greater than 2% S-Corp owner Health Insurance Premiums; the Federal Non-Deductible Portion of Meals and Entertainment; net operating loss carry-forwards/carry-backs.

PASS-THROUGH ENTITIES: If a Pass-through Entity (S-Corporation, Partnership, LLC, LLP, Trust, etc…) is located, or does business, in Tipp City, the Entity must file a separate tax return, and report any profit or loss.

Effective January 1, 2003, a Tipp City resident's distributive share of the net profits earned, accrued or received from a Pass-through Entity (S-Corporation, Partnership, LLC, LLP, Trust, etc…), which is **not** located, or does **not** do business, in Tipp City, is no longer taxable. Gains and/or losses from a Pass-through Entity Form K-1 should **not** be reported on a Tipp City resident's personal tax return.

RETIREMENT PLANS: No deduction is allowed for IRA, Keogh, 401K, 403B, 457, Simple, deferred compensation or similar retirement plans.

REFUNDS: Are allowed only when city income tax has actually been paid to or withheld for Tipp City. No refund under $1.01 will be issued. No refund will be issued or overpayment allowed until all provisions of the Tax Ordinance have been complied with. No refund will be processed that is requested because tax was withheld and paid to another city at a higher rate than 1.25%. Returns so submitted will be adjusted without notification to the taxpayer.

PENALTY AND INTEREST: Returns received after April 18, 2011 or after the 15th day of the fourth month after the end of a fiscal year will be assessed interest and penalty on any unpaid tax liability. Interest will be assessed at the rate of one (1%) per month or any part thereof and penalty will be assessed at the rate of the larger of ten percent (10%) or one percent (1%) per month or any part thereof. In addition, any return without an approved extension received after the filing date will be assessed a Late Filing Fee of **$20.00** even if no tax is due.

COMPLETE RETURN: If preprinted name and address is incorrect or incomplete, you should make the necessary changes. All returns should indicate Social Security Number or Federal Identification Number and any change in address and date moved, if applicable.

CREDITS: Credit is allowed for taxes paid to another city for income earned in another taxing jurisdiction (resident only). The credit may NOT be THE ACTUAL AMOUNT OF TAX YOU PAID. **THE CREDIT IS REDUCED BY REFUNDS FROM OTHER CITIES.**

TAX RATE 1.25% OR GREATER: If income was earned in a city with a tax rate that is 1.25% or greater (for example: Dayton, Oakwood, etc.), determine what part of your total W-2 income had city tax withheld at the 1.25% or greater rate, and multiply those wages by 1.25%. This is your credit. Note: **THIS STEP MUST BE REPEATED FOR EACH CITY ON EACH W-2.**

TAX RATE LESS THAN 1.25%: If income was earned in a city with a tax rate less than 1.25%, your credit is the amount of tax that was withheld (provided the amount withheld was correct and is based on the same income). If business losses are subtracted from income earned in a city with a tax rate less than 1.25%, the percentage owed to Tipp City must be determined.

IF YOUR W-2'S ARE MARKED "VARIOUS" OR "ALL CITIES" IN THE LOCAL TAX WITHHELD BOX, YOU MUST REQUEST AN ITEMIZED BREAKDOWN BY CITY FROM YOUR EMPLOYERS. YOU MUST ATTACH THIS TO YOUR RETURN.

INSTRUCTIONS FOR PREPARING TIPP CITY
CITY INCOME TAX RETURN

SECTION A INSTRUCTIONS TO BE COMPLETED BY TAXPAYERS WITH ONLY RETIREMENT OR OTHER NON-TAXABLE INCOME.

Complete Section A only if you (and spouse if filing jointly) meet the following requirements:

a. only income is retirement benefits
b. only income is from non-taxable source
c. only income is active military pay
d. only income is interest or dividends

If you are filing a joint return and only one spouse meets these requirements, DO NOT complete this section - go to Section B.

After completing this section go directly to Section D.

SECTION B INSTRUCTIONS

List W-2s received as an employee. For each W-2 enter employer's name, city where you actually performed work (box B2), amount of Tipp City tax withheld (box B3), credit for tax paid to another city (box B4) and gross wages (box B5).

Line 1 - Add qualifying (Medicare) wages, Tipp City city tax and credit for taxes paid to other cities and enter totals in the appropriate boxes.

NOTE: A taxpayer may substitute an affidavit from the tax office of their city of employment in lieu of disclosing financial information. This affidavit may be used by only those taxpayers whose entire taxable income is derived from W-2 wages and the city tax has been fully withheld at no less than 1.25%. The affidavit must state that the taxpayer has met his tax obligation to his city of employment and no refund will be issued.

IF TAXPAYER(S) ONLY INCOME IS FROM W-2 WAGES PROCEED TO LINE 4.

Line 2A - Enter total business income from Section E page 2 and attach copy of Federal Schedule C, F, Form 1065, 1120, 1120S.

Line 2B - Enter total rental and royalty income from Section F page 2 and attach Federal Schedule E.

Line 2C - Enter total Other Income (or 2106 Expenses less 2% AGI) from Sections G and H and attach Federal Schedules, 1099 or 2106 forms & Schedule A.

Line 2D - Total lines 2A, 2B, and 2C.

Line 3 - Enter adjustment from Schedule X page 4 (USED BY BUSINESSES ONLY - NOT TO BE USED BY INDIVIDUALS).

Line 4 - Enter total of lines, 1, 2D and 3.

Line 4A - Enter amount allocable to Tipp City if Business Allocation Formula is used (Schedule Y page 2).

Line 5 - Multiply line 4 or 4A by 1.25%.
Line 6 - TAX CREDITS (See Page 1 Credits)

Line 6a - Enter total Tipp City Tax withheld by employer (total box B3).

Line 6b - Enter credit for tax paid to another city (total Box B4). Cannot exceed 1.25%.

Line 6c - Enter total of estimate payments plus any credit from a prior year overpayment.

Line 6d - Enter total of lines 6a, 6b, and 6c.

Line 7 - Line 5 minus Line 6d. If line 5 is greater than line 6d a balance is due. A check must accompany this return. If the balance is less than $1.01 you do not have to pay but you must still file a return. Make all checks payable to Tipp City Department of Taxation.

Line 8 - If return is filed after April 18th add penalty and interest. If an extension has been granted add interest charges only.

Line 9 - Enter total of Line 7 and Line 8.

Line 10 - If Line 6d is greater than Line 5 the difference should be entered here. indicate if amount should be refunded or credited to next year's tax liability.

NOTE: No refund will be issued or overpayment allowed until all provisions of the Tax Ordinance have been complied with. NO REFUND WILL BE ISSUED FOR LESS THAN $1.01

SECTION C

DECLARATION OF ESTIMATED INCOME

WHO MUST FILE

(a) EVERY RESIDENT of Tipp City who expects to receive taxable income wherever earned, from which the city income tax is not fully withheld.
(b) EVERY NON-RESIDENT of Tipp City, who expects to receive taxable income, earned or derived from work or services performed within Tipp City, from which Tipp City city tax will not be withheld.
(c) EVERY BUSINESS ENTITY, such as corporations, partnerships, fiduciary or active trust, unincorporated business or professional entities conducting activities or producing income within Tipp City.
Estimates must be filed on or before April 30th of the tax year. Fiscal year taxpayers shall file on or before the last day of the fourth month following the beginning of their fiscal year.

PAYMENT OF ESTIMATED TAX

Returns covering estimated tax must be filed to equal not less than 90% of the actual tax due. The estimated tax may be paid in full by July 31 or in equal quarterly payments on or before April 30, July 31, October 31, and January 31 for individuals, and April 30, June15, September 15, and December 15 for non-individuals. The estimate may be amended at the time of making any quarterly payment. Fiscal year taxpayers shall substitute the months which correspond to the months shown above.

An amended declaration must be filed on or before January 31 of the following year, or in the case of a fiscal year on or before the last day of the 13th month following the beginning of such fiscal year, if it appears that the original declaration made for such taxable year underestimated the taxpayer]s income by ten percent (10%) or more.

If upon filing the final return it appears that the taxpayer did not pay at least ninety percent (90%) of his tax liability by January 31 (December 15 for non-individuals), the difference between ninety percent (90%) of the final tax due and the actual amount of estimated payments made shall be subject to the interest and penalty provisions of the Ordinance.

SECTION C INSTRUCTIONS

Line 11 - Multiply total estimated income for 2011 by 1.25%. Include all income subject to Tipp City tax such as salaries, wages, commissions, net income from business and professional and rental activities.

Line 12 - TAX CREDITS

Line 12a - Enter tax to be withheld by employer.

Line 12b - Enter any tax to be paid to another city (cannot exceed 1.25%).

Line 12c - Enter total of lines 12a and 12b.

Line 13 - Subtract Line 12c from Line 11.

Line 14 - Enter the current year's overpayment which you request be applied to next year's tax.

Line 15 - Enter amount you are paying, must be at least 1/4 of Line 14.

Line 16 - Enter balance of Line 13 minus Line 14 and Line 15..

Line 17 - Total of Line 9 tax due and Line 15 amount paid with estimate.

SECTION D INSTRUCTIONS

The taxpayer and spouse if filing a joint return must sign and date the return. Tax preparers, other than the taxpayer, should sign and date return.

SECTIONS E, F, G AND H

These sections need only be filled out by those taxpayers who are reporting on income other than W-2 wages.

EXTENSION FORM (Page 5)

Extension form must be completed and returned by **April 18**, for an extension to be allowed.

EXTENSION FORM MUST BE COMPLETED AND RETURNED BY APRIL 18, 2011 FOR AN EXTENSION TO BE ALLOWED

EXTENSION FORM

INSTRUCTIONS: Annual returns are due April 18, 2011. You may request an extension of time to file the return by completing the Extension Form and returning the form to the Tipp City Income Tax Office, 260 South Garber Dr., Tipp City, OH 45371

I have filed the following extension with the Internal Revenue Service and am requesting an extension to file my Tipp City Income Tax return as follows:

	FEDERAL FORM	FED EXT DATE	TIPP CITY EXT DATE
☐	7004 Corporations	9/15	10/31
	Non-Corporate Business	10/15	11/30
☐	4868	10/15	11/30

COPY OF FEDERAL EXTENSION FORM MUST BE ATTACHED OR REQUEST WILL BE DENIED.

The total Tipp City income tax liability for (_____), is estimated to be... $_____
YEAR

Less payments and credits..... $_____

The balance due in full with this form ..... $_____

ACCOUNT NO._____ NAME _____

AND _____

ADDRESS _____

PHONE _____

SIGNATURE OF TAXPAYER ✗ _____ / / _____
Date

TEAR ALONG PERFORATION **TEAR ALONG PERFORATION**

If you are retired or permanently disabled, you may avoid future filing with the Tipp City Income Tax Office by filing the Certification Form that you have no income taxable by the City of Tipp City and do not anticipate any income taxable by the City of Tipp City and therefore do not or will not owe any Tipp City Income Tax.

CERTIFICATION FORM

A Tipp City Income Tax Return in required to be filed by each Tipp City resident who is 18 years of age or older. Recognition is given to retired residents and permanently disabled residents who do not have taxable income and who do not anticipate taxable income in the future. Totally retired or permanently disabled residents are the only residents who may complete the Certification Form and send it to:

TIPP CITY INCOME TAX DEPT
260 South Garber Dr.
Tipp City, OH 45371

CERTIFICATION

I/We certify I/we have no income taxable by the City of Tipp City, Ohio. I/we further certify I/we do not anticipate taxable income in the future. Should my/our income change to include Tipp City taxable income, I/we will file as required by the Tipp City Income Tax Ordinance. I/We understand the Certification Form will be on file in the City Income Tax Office and until I/we receive or it can be determined I/we have taxable income, I/we will not be required to file a Tipp City Tax Return.

Social Security #_____ _____ _____ Signature 1 _____

Address _____

Retired☐ Permanently Disabled☐

Date began: _____ _____

Social Security #_____ _____ _____ Signature 1 _____

Address _____

Retired☐ Permanently Disabled☐

Date began: _____ _____