

File with:
Tipp City Tax Department
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Tipp City OH 45371

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2022 TIPP CITY INCOME TAX RETURN

RETURN WITH PAYMENT IS DUE ON OR BEFORE APRIL 18, 2023

FILING REQUIRED EVEN IF NO TAX IS DUE

Account number _____
Name(s) _____
Current address _____
City/State/Zip _____

Social Security # _____
Date of Birth _____
Social Security # _____
Date of Birth _____
Did you move during this tax year? ☐ Yes ☐ No
Prior address _____
Date moved in _____ or out _____
Do you rent? ☐ Yes ☐ No
If yes, landlords first and last name. _____
Your Telephone # _____
Your E-mail _____

Section A 2022 Tax Calculations

1 Total qualifying wages (from worksheet A, column C, page 2) (attach federal return and all W-2 forms)	1 _____	
2 Total other income/loss (from worksheet B, line 10, page 2) (losses cannot offset W-2 income)	2 _____	
3 Total Tipp City taxable income (add lines 1 and 2) (only add line 2 if it is positive)		3 _____
4 Tipp City income tax (multiply line 3 by 1.5%)		4 _____
5a Tipp City tax withheld (from worksheet A, column D, page 2)	5a _____	
5b Other city tax withheld or paid (from worksheet A, column E, page 2 and/or credit for tax paid on other income)	5b _____	
5c Estimated payments and/or prior-year credits	5c _____	
6 Total payments and credits (add lines 5a, 5b and 5c)		6 _____
7 If line 4 is greater than line 6, enter balance due		7 _____
8 If line 6 is greater than line 4, enter overpayment (no refund/credit if overpayment is \$10 or less)	8 _____	
Overpayment refund _____ credit _____		
9a Underpayment penalty _____ interest _____	9a _____	
9b Penalty (see instructions)	9b _____	
9c Interest (see instructions)	9c _____	
9d Late fee (see instructions)	9d _____	
10 Total penalty, interest and late filing fee (add lines 9a, 9b, 9c and 9d)		10 _____
11 Balance due for 2022 (add lines 7 and 10) (payable to Tipp City Tax) (no payment due if \$10 or less)		11 _____

Section B 2023 Declaration of Estimated Tax - Must be completed by taxpayers who anticipate a tax liability of \$200.00 or more

12 Total estimated income subject to tax \$ _____ multiplied by tax rate of 1.5%	12 _____	
13 Tipp City and other city tax withheld/paid	13 _____	
14 Estimated tax due (line 12 minus line 13) (if result is less than \$200, est. pmts. are not required)	14 _____	
15 Declaration due (line 14 times 25%)	15 _____	
16 Overpayment credit from 2022	16 _____	
17 Net estimated tax due with this return (line 15 minus line 16) (subsequent payments due 6/15, 9/15 & 1/15)		17 _____

Total due with this return (add lines 11 and 17) payable to Tipp City Tax (other payment options available, see instructions) \$ _____

The undersigned declares that this return (and all accompanying documents) is true, correct and complete for the taxable period stated.

Signature of Taxpayer

Date

Signature of Joint Filer

Date

Preparer Name (other than taxpayer)

Telephone

Preparer E-mail

If this return was prepared by someone other than you, may we contact them directly with questions? ☐ Yes ☐ No

Worksheet A Qualifying Wages (see instructions below) - attach all W-2 forms that show local tax withheld

Worksheet A is for the calculation of qualifying wages and credits allowed for W-2 income. Qualifying wages (column C) are generally reported in box 5 on the W-2 form (Medicare wages). If no wages are reported in box 5, use the highest wage reported on the W-2. Tipp City residents may claim a non-refundable credit (column E) for city income taxes paid to the work city. The amount shall not exceed the tax due Tipp City on the same income. If you worked for an employer that withheld for multiple taxing jurisdictions, report only the totals on worksheet A and attach a breakdown of the local wages and taxes withheld.

	Column A Name of Employer	Column B City where employed	Column C Qualifying wages (Generally box 5 of W-2 form)	Column D Tipp City tax withheld	Column E Other city tax withheld - limited to 1.5% of each wage
1					
2					
3					
4					
5					
6					
	Totals				
			(Page 1 line 1)	(Page 1 line 5a)	(Page 1 line 5b)

Worksheet B Other Income (Schedules C, E, F, 1099 MISC, W-2G, etc.)

Worksheet B is to be used by individual taxpayers who have income from sources other than W-2 income. Profit/loss from the sources listed below shall be netted, regardless of location, to arrive at a net income/loss. Credit for taxes paid to other municipalities is permitted (report credit on line 5b, page 1), but may not exceed the tax that would be due to Tipp City on the same income.

1	Schedule C - profit or loss from self employment (attach Form 1040 and Schedule C)	1	_____
1a	% allocable to Tipp City - residents use 100%; non-residents use Schedule Y, Step 3	1a	_____ %
1b	Tipp City profit or loss from Schedule C (line 1 times line 1a)	1b	_____
2	Schedule E - profit or loss from rents/royalties (attach Form 1040 and Schedule E)	2	_____
3	Schedule E - profit or loss from partnerships (attach Form 1040, Schedule E and Form K-1)	3	_____
4	Schedule F - profit or loss from farming (attach Form 1040 and Schedule F)	4	_____
5	1099-MISC - miscellaneous income (attach Form 1040 and Form 1099-MISC)	5	_____
6	W-2G - gambling/lottery winnings (attach Form 1040 and Form W-2G)	6	_____
7	Other income or loss (provide documentation)	7	_____
8	Total income before net operating loss deduction	8	_____
9	Net operating losses 2017_____, 2018_____, 2019_____, 2020_____, 2021_____ (see instructions)	9	(_____)
10	Total other income or loss (enter on page 1, line 2)	10	_____

Schedule Y - Business Apportionment Formula

Use Step 3 of Schedule Y if you are a sole proprietor engaged in business in more than one city, and you do not have books and records which will disclose with reasonable accuracy what portion of the net profits is attributed to that part of the business done within the boundaries of Tipp City.

	(A) Located Everywhere	(B) Located in Tipp City	Percentage (B / A)
Step 1 - Original cost of real and tangible personal property	_____	_____	
Gross annual rents paid multiplied by 8	_____	_____	
Total step 1	_____	_____	_____ %
Step 2 - Wages, salaries and other compensation paid	_____	_____	_____ %
Step 3 - Gross receipts from sales and/or work or services performed	_____	_____	_____ %
Step 4 - Total percentages (add percentages from steps 1-3)			_____ %
Step 5 - Apportionment percentage (divide step 4 by number of percentages used) enter on worksheet B, line 1a			_____ %