

File with:
Tipp City Tax Department
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Tipp City OH 45371

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2025 TIPP CITY INCOME TAX RETURN

RETURN WITH PAYMENT IS DUE ON OR BEFORE APRIL 15, 2026

FILING REQUIRED EVEN IF NO TAX IS DUE

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 _____

Your Telephone # _____

Your E-mail _____

Account number _____

Name(s) _____

Current address _____

City/State/Zip _____

Section A 2025 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 2025 (add lines 7 and 10) (payable to Tipp City Tax) (no payment due if \$10 or less) | | 11 _____ |

Section B 2026 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 2025 | 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 _____ (attach documentation)	7	_____
8	Total income before net operating loss deduction	8	_____
9	Net operating losses 2020_____, 2021_____, 2022_____, 2023_____, 2024_____	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			_____ %