



CITY OF WAPAKONETA
701 PARLETTE COURT
P O BOX 269
WAPAKONETA, OH 45895
(419) 738-7342
FAX: (419) 738-4762

2018 WAPAKONETA
INCOME TAX RETURN

FILING REQUIRED EVEN IF NO TAX DUE
FOR THE CALENDAR YEAR OR FISCAL PERIOD
TO

FILE BY APRIL 15

TAXPAYER'S NAME AND ADDRESS

Residency Status (check one)

- Resident Non Resident
Part year resident
Date Moved in Moved Out
Phone Number
Social Security #
Federal ID #
Date Business Started
e-Mail

I AM NOT REQUIRED TO COMPLETE SECTION 1 OF THIS TAX RETURN BECAUSE: (SEE INSTRUCTIONS FOR NON TAXABLE INCOME)

- UNDER 18 YEARS OF AGE
LIST DATE OF BIRTH
TOTAL/PERMANENT DISABILITY
ONLY INCOME IS FROM NON TAXABLE SOURCE, LIST SOURCE
MOVED OUT PRIOR TO 1/1/19, LIST DATE OF MOVE
TAXPAYER DECEASED, LIST DATE OF DEATH

1. REQUIRED ATTACHMENTS: ALL W-2's, FEDERAL FORM 1040, ALL REFERENCED SCHEDULES, OR WILL BE CONSIDERED LATE.

Table with 5 columns: Employer's Name, City Where Employed, Wapakoneta Tax Withheld, Other City Tax W/H, Medicare Wages. Includes a TOTAL row with sub-totals 1a, 1b, and 1c.

IF NO OTHER INCOME, COMPUTE YOUR TAX ON LINE 3

- 2. Other Taxable Income (total of Sch C, E & H from Page 2 - must be attached)
3. Total Taxable Income (Column 1c plus Line 2)
4. Wapakoneta Income Tax - 1.5% of Line 3
5. Credits:
a. Wapakoneta City Tax Withheld (Column 1a above)
b. Estimated Tax Paid
c. Credit From Prior Years
d. Other City Tax Withheld (Column 1b above)
e. TOTAL CREDITS
6. Tax Due (subtract Line 5e from Line 4)

IF FILED AND/OR PAID AFTER APRIL 15 COMPLETE NO. 7

- 7. Penalty, Interest & Late Filing Fee
a. Penalty (15% of line 6) if past April 15
b. Interest (.5833% per month of line 6) if past April 15
c. Late Filing Fee (\$25.00 per month up to \$150.00) if past April 15
8. TOTAL AMOUNT DUE (make check payable to CITY OF WAPAKONETA INCOME TAX)
NOTE: Refund or tax due of less than \$10.01 not payable.
9. Overpayment Refund \$ Credit to New Estimate \$

DECLARATION OF ESTIMATED TAX FOR YEAR 2019

- 10. Income subject to 1.5% city tax which is not fully withheld \$ x rate of 1.5%
11. Credit: Overpayment from prior year (Line 9 above)
12. Net city tax due (subtract Line 11 from Line 10) (if \$200.00 or less, no estimate required)
13. Amount paid with this declaration (at least 22.5% of Line 12)
14. Amount due from Line 8
15. Amount due from Line 13
16. Total amount due April 15 or 105 days after fiscal year end (Line 14 plus Line 15)
(Make check payable to the CITY OF WAPAKONETA INCOME TAX)

The undersigned declares that this return (and accompanying schedules) is a true, correct and complete return for the taxable period stated.
If this return was prepared by a tax professional, may we contact them directly Yes No

Signature Date Tax Preparer Date

Signature Date Telephone Number

**SCHEDULE C – BUSINESS INCOME**

- 1. ATTACH COPIES OF FEDERAL SCHEDULES (ENTER TOTAL INCOME FROM SCHEDULES) ..... \$ \_\_\_\_\_
- 2. A. ITEMS NOT DEDUCTIBLE (FROM LINE M SCHEDULE X) ..... \$ \_\_\_\_\_
- B. ITEMS NOT TAXABLE (FROM LINE Z SCHEDULE X) ..... \$ \_\_\_\_\_
- C. DIFFERENCE BETWEEN LINES 2A AND 2B TO BE ADDED TO OR SUBTRACTED FROM LINE 1 ..... \$ \_\_\_\_\_
- 3. A. ADJUSTED INCOME (LINE 1 PLUS OR MINUS 2C IF SCHEDULE X IS USED) ..... \$ \_\_\_\_\_
- B. AMOUNT OF LINE 3A ALLOCABLE TO THIS CITY \_\_\_\_\_ % ..... \$ \_\_\_\_\_
- 4. NET OPERATING LOSS FROM PRIOR YEARS, IF ALLOWED ..... \$ \_\_\_\_\_
- 5. NET BUSINESS INCOME ..... \$ \_\_\_\_\_

**SCHEDULE E – INCOME FROM RENTS (ATTACH STATEMENT EXPLAINING COLUMNS 3, 4 AND 5)**

1. KIND & LOCATION OF PROPERTY	2. RENT AMOUNT	3. DEPRECIATION	4. REPAIRS	5. OTHER EXPENSES	6. NET INCOME (OR LOSS)
NET INCOME (OR LOSS) SCHEDULE E .....					\$ _____

**SCHEDULE H – OTHER INCOME NOT INCLUDED IN SCHEDULE E FROM PARTNERSHIPS, S CORPORATIONS, ESTATES, TRUSTS, FEES, ETC.**

RECEIVED FROM	FOR (DESCRIBE)	AMOUNT
TOTAL INCOME SCHEDULE H .....		\$ _____

ADD TOTALS OF SCHEDULES C, E & H. ENTER HERE AND ON LINE 2, PAGE 1 ..... \$ \_\_\_\_\_

**SCHEDULE X – RECONCILIATION WITH FEDERAL INCOME TAX RETURN (ATTACH SUPPORTING SCHEDULES)**

ITEMS NOT DEDUCTIBLE	ADD	ITEMS NOT TAXABLE	DEDUCT
A. CAPITAL LOSSES - EXCLUDING ORDINARY LOSSES (IRC 1221 OR 1231 PROPERTY DISPOSITIONS) .....	\$ _____	N. CAPITAL GAINS - EXCLUDING ORDINARY GAINS (IRC 1221 OR 1231 PROPERTY DISPOSITIONS EXCEPT TO THE EXTENT THE INCOME AND GAINS APPLY TO THOSE DESCRIBED IN IRC 1245 OR 1250) .....	\$ _____
B. 5% OF INTANGIBLE INCOME REPORTED IN LETTER O, EXCEPT THAT FROM IRC 1221 PROPERTY DISPOSITIONS .....	\$ _____	O. FEDERALLY REPORTED INTANGIBLE INCOME SUCH AS, BUT NOT LIMITED TO, INTEREST, DIVIDENDS, PATENT AND COPYRIGHT INCOME .....	\$ _____
C. TAXES BASED ON INCOME (STATE) .....	\$ _____	P. AMOUNT OF FEDERAL TAX CREDITS TO THE EXTENT THEY HAVE REDUCED CORRESPONDING OPERATING EXPENSES .....	\$ _____
D. TAXES BASED ON INCOME (CITY) .....	\$ _____	Q. NOT PREVIOUSLY DEDUCTED IRC SEC. 179 EXP .....	\$ _____
E. GUARANTEED PAYMENTS OR ACCRUALS TO OR FOR CURRENT OR FORMER PARTNERS OR MEMBERS .....	\$ _____	R. PARTNERSHIP, S CORP, LLC CHARITABLE CONTRIBUTIONS .....	\$ _____
F. FEDERALLY DEDUCTED DIVIDENDS, DISTRIBUTIONS, OR AMOUNTS SET ASIDE FOR, CREDITED TO, OR DISTRIBUTED TO REIT OR RIC INVESTORS.....	\$ _____	S. OTHER.....	\$ _____
G. FEDERALLY DEDUCTED AMOUNTS PAID OR ACCRUED TO OR FOR QUALIFIED SELF-EMPLOYED RETIREMENT PLANS, HEALTH AND LIFE INSURANCE PLANS FOR OWNERS OR OWNER-EMPLOYEES NON C CORP ENTITIES .....	\$ _____	Z. TOTAL LINES N THROUGH S (CARRY TO LINE 2B).....	\$ _____
H. RENTAL ACTIVITIES BY PARTNERSHIP, S CORP, LLC, TRUSTS.....	\$ _____		
I. OTHER.....	\$ _____		
M. TOTAL LINES A THROUGH I (CARRY TO LINE 2A).....	\$ _____		

**SCHEDULE Y – BUSINESS APPORTIONMENT FORMULA**

	A. LOCATED EVERYWHERE	B. LOCATED IN THIS CITY	C. PERCENTAGE (B ÷ A)
STEP 1. ORIGINAL COST OF REAL & TANG. 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.....	\$ _____	\$ _____	_____ %
STEP 4. TOTAL OF PERCENTAGES .....			_____ %
STEP 5. AVERAGE PERCENTAGE .....			_____ %

ENTER HERE AND ON LINE 3B, SCHEDULE C ABOVE ..... DIVIDE TOTAL PERCENTAGES BY NUMBER OF PERCENTAGES USED ..... CARRY TO LINE 3B