



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

**2014 WAPAKONETA  
 INCOME TAX RETURN**  
**FILING REQUIRED EVEN IF NO TAX DUE**  
 FOR THE CALENDAR YEAR OR FISCAL PERIOD  
 \_\_\_\_\_ TO \_\_\_\_\_

**FILE BY APRIL 15**

**Residency Status (check one)**

Resident  Non Resident

Part year resident

Date Moved in \_\_\_\_\_ Moved Out \_\_\_\_\_

Phone Number \_\_\_\_\_

Social Security # \_\_\_\_\_

Social Security # \_\_\_\_\_

Federal ID # \_\_\_\_\_

Date Business Started \_\_\_\_\_

TAXPAYER'S NAME AND ADDRESS

**1. REQUIRED ATTACHMENTS: ALL W-2's, FRONT PAGE OF FORM 1040, ALL REFERENCED SCHEDULES.**

Employer's Name	City Where Employed	Wapakoneta	Other City Tax W/H	Medicare Wages
		Tax Withheld	Cannot exceed 1%	Box 5 of W-2
		\$	\$	\$
<b>TOTAL</b>		<b>1a.</b>	<b>1b.</b>	<b>1c.</b>

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)..... 2. \_\_\_\_\_

3. Total Taxable Income (Column 1c plus Line 2)..... 3. \_\_\_\_\_

4. Wapakoneta Income Tax - 1% of Line 3 ..... 4. \_\_\_\_\_

5. Credits:

a. Wapakoneta City Tax Withheld (Column 1a above)..... a. \_\_\_\_\_

b. Estimated Tax Paid ..... b. \_\_\_\_\_

c. Credit From Prior Years ..... c. \_\_\_\_\_

d. Other City Tax Withheld (Column 1b above)..... d. \_\_\_\_\_

e. TOTAL CREDITS..... 5e. \_\_\_\_\_

6. Tax Due (subtract Line 5e from Line 4)..... 6. \_\_\_\_\_

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

7a. Penalty (5% per month of line 6) if past April 15 ..... a. \_\_\_\_\_

b. Interest (1 1/2% per month of line 6) if past April 15 ..... b. \_\_\_\_\_

c. Late Filing Fee (\$25.00) if past April 15 ..... c. \_\_\_\_\_

8. TOTAL AMOUNT DUE (make check payable to CITY OF WAPAKONETA INCOME TAX)..... 8. \_\_\_\_\_

NOTE: Refund or tax due of less than \$3.00 not payable.

9. Overpayment Refund \$ \_\_\_\_\_ Credit to New Estimate \$ \_\_\_\_\_

**DECLARATION OF ESTIMATED TAX FOR YEAR 2015**

10. Income subject to 1% city tax which is not fully withheld \$ \_\_\_\_\_ x rate of 1 % ..... 10. \_\_\_\_\_

11. Credit: Overpayment from prior year (Line 9 above)..... 11. \_\_\_\_\_

12. Net city tax due (subtract Line 11 from Line 10) (if \$100.00 or less, no estimate required) ..... 12. \_\_\_\_\_

13. Amount paid with this declaration (at least 22.5% of Line 12)..... 13. \_\_\_\_\_

14. Amount due from Line 8 ..... 14. \_\_\_\_\_

15. Amount due from Line 13..... 15. \_\_\_\_\_

16. Total amount due **April 15** or 105 days after fiscal year end (Line 14 plus Line 15)..... 16. \_\_\_\_\_

(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