



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

**2023 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 # _____
- 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 ONLY INCOME IS FROM NON TAXABLE SOURCE, LIST SOURCE _____
- LIST DATE OF BIRTH _____ TOTAL/PERMANENT DISABILITY TAXPAYER DECEASED, LIST DATE OF DEATH _____

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

Employer's Name	City Where Employed	Wapakoneta	Other City Tax W/H	Medicare Wages
		Tax Withheld	Cannot exceed 1.5%	Box 5 of W-2
_____	_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
TOTAL		1a. _____	1b. _____	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**) 2. _____
- 3. Total Taxable Income (Column 1c plus Line 2)..... 3. _____
- 4. Wapakoneta Income Tax - 1.5% 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

- 7. Penalty, Interest & Late Filing Fee
 - a. Penalty (15% of line 6) if past April 15..... a. _____
 - b. Interest Rate (.833% 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 \$10.01 not payable.
- 9. Overpayment Refund \$ _____ Credit to New Estimate \$ _____

DECLARATION OF ESTIMATED TAX FOR YEAR 2024

- 10. Income subject to 1.5% city tax which is not fully withheld \$ _____ x rate of 1.5% 10. _____
 - 11. Credit: Overpayment from prior year (Line 9 above)..... 11. _____
 - 12. Net city tax due (subtract Line 11 from Line 10) (if \$200.00 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