FILE WITH
INCOME TAX DEPARTMENT
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ATTACH ALL W-2's AND APPROPRIATE FEDERAL SCHEDULES TO BACK SIDE OF TAX RETURN

MAKE CHECKS AND MONEY ORDERS PAYABLE TO CITY OF TIFFIN

2014

TIFFIN INCOME TAX RETURN

FOR USE BY ALL TAXPAYERS ON A CALENDAR YEAR BASIS OR OTHER

TAXABLE PERIOD BEGINNING _____ AND ENDING _____

CALENDAR YEAR TAXPAYERS FILE ON OR BEFORE APRIL 15, 2015

FISCAL YEARS NEED TO FILE WITHIN 4 MONTHS OF ENDING DATE.

ALL FULL OR PARTIAL YEAR RESIDENTS OF TIFFIN MUST FILE A RETURN, EVEN IF TAX HAS BEEN WITHHELD.

IF YOU MOVED INTO OR OUTSIDE THE CITY LIMITS DURING THE TAX YEAR, STATE DATE

DATE MOVED _____

INTO TIFFIN ☐ OUT OF TIFFIN ☐

FILING STATUS

☐ SINGLE ☐ MARRIED FILING JOINT

☐ MARRIED FILING SEPARATE

SPOUSE NAME IF FILING SEPARATE _____

SOCIAL SECURITY NUMBER

TAXPAYER _____

SPOUSE _____

FEDERAL I.D. NO. (BUSINESS)

IF YOU RENT, PLEASE GIVE NAME AND ADDRESS OF LANDLORD.

NAME _____

ADDRESS _____

IF TAXPAYER AND SPOUSE ARE FULLY RETIRED AND WITHOUT TAXABLE INCOME, PLACE AN "X" IN THIS BOX, SIGN, DATE AND RETURN FORM BY DUE DATE. ☐

NAME _____

ADDRESS _____

PHONE _____

EMAIL _____

1. ENTER DIRECTLY BELOW THE TOTAL OF ALL W-2 MEDICARE WAGES (BOX 5), SALARIES, TIPS AND OTHER EMPLOYEE COMPENSATION, INCLUDING SICK PAY PAID BY A THIRD PARTY, SUCH AS BY AN INSURANCE COMPANY. (ATTACH ALL W-2 FORMS.)

COLUMN 1. PRINT EMPLOYER'S NAME	COLUMN 2. TIFFIN TAX W/H	OTHER CITY TAX W/H NOT TO EXCEED 1 3/4% COLUMN 3. NAME OF OTHER CITY	COLUMN 4. AMOUNT OF TAX W/H	COLUMN 5. MEDICARE WAGES / ETC.
TOTAL TIFFIN TAX W/H	$	TOTAL OTHER CITY TAX W/H	$	
	TO LINE 6 A		TO LINE 6 D	

TOTAL WAGES IN COLUMN 5 ..... (1) $ _____

2. ENTER 1099-MISC. NOT TO BE CONFUSED WITH 1099 (G, R, INT., OR DIV) AND/OR W-2G INCOME
IMPORTANT -- REFER TO INSTRUCTIONS FOR PREPARING TIFFIN CITY INCOME TAX RETURN FOR LINE 2 ..... (2) $ _____

3. INCOME OTHER THAN WAGES FROM LINE 29 FROM PAGE 2 OF THIS FORM ..... (3) $ _____

4. TOTAL INCOME (LINES 1, 2, 3) ..... (4) $ _____

5. TIFFIN INCOME TAX 1 3/4%. (.0175) OF LINE 4 ..... (5) $ _____

6. CREDITS
(A) TIFFIN CITY TAX WITHHELD BY EMPLOYER(S). (TOTAL FROM COLUMN 2 ABOVE) ..... $ _____
(B) PRIOR YEAR CREDIT (DO NOT ROUND) ..... $ _____
(C) ESTIMATED TAX PAID (DO NOT ROUND) ..... $ _____
(D) TAX PAID TO OTHER CITIES/NOT TO EXCEED 1 3/4%. (TOTAL FROM COLUMN 4 ABOVE) ..... $ _____
(E) CREDIT FOR NONDEDUCTIBLE EXPENSES (FROM WORKSHEET – SEE INSTRUCTIONS) ..... $ _____
(F) TOTAL CREDITS ALLOWED (ADD LINES A, B, C, D AND E) (DO NOT ROUND) ..... (6) $ _____

7. 2014 TAX DUE (LINE 5 LESS LINE 6 F) (AMOUNTS OF LESS THAN ONE DOLLAR ($1.00) SHALL NOT BE COLLECTED OR REFUNDED) .... (7) $ _____

7a. PENALTY FOR FILING AFTER DUE DATE, ADD $25.00 PLUS INTEREST (SEE GENERAL INFORMATION PENALTY & INTEREST SECTION) . (7a) $ _____

8. AMOUNT PAYABLE TO THE CITY OF TIFFIN INCOME TAX (PAYMENT IN FULL MUST ACCOMPANY THIS FORM) ..... (8) $ _____

CREDIT CARD PAYMENTS: Convenience Fee of $3.50 charged on all credit card payments

VISA ☐ MasterCard ☐

CARD # _____ EXP. DATE _____

ENTER PIN NUMBER FROM SIGNATURE LINE ON REVERSE SIDE OF CARD ____ – ___

9. OVERPAYMENT CLAIMED $ _____ CREDIT TO NEXT YEAR DECLARATION ☐ REFUND ☐

AMOUNT _____

SIGNATURE _____

DECLARATION OF ESTIMATED TAX FOR YEAR 2015

DO NOT COMPLETE THIS SECTION IF ALL TAX IS TO BE WITHHELD

NOTE: BEFORE PROCEEDING WITH THIS DECLARATION OF ESTIMATED TAX SECTION, REFER TO INSTRUCTIONS PAGE FOR IMPORTANT CHANGES IN PREPARING ESTIMATES.

10. ESTIMATED TAX DUE. REFER TO LINE 10 OF INSTRUCTIONS ..... (10) $ _____

11. ENTER 1/4 OF THE AMOUNT IN LINE 10 ..... (11) $ _____

12. SUBTRACT OVERPAYMENT FROM PRIOR YEAR: ENTER AMOUNT FROM LINE 9 TO BE CREDITED TO THIS ESTIMATE ..... (12) $ _____

13. ENTER AMOUNT TO BE PAID WITH THIS DECLARATION ..... (13) $ _____

14. TOTAL AMT. DUE: TAX FOR 2014 (LINE 8) $_____ PLUS AMOUNT OF 2015 EST. TAX DUE (LINE 13) $_____ = ... (14) $

I CERTIFY THAT I HAVE EXAMINED THIS RETURN (INCLUDING ACCOMPANYING SCHEDULES AND STATEMENTS) AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IT IS CORRECT AND COMPLETE.

☐ If this tax return was prepared by a tax practitioner, check here if we may contact him/her directly with questions regarding the preparation of this return.

SIGNATURE OF PERSON PREPARING IF OTHER THAN TAXPAYER _____ DATE

ADDRESS _____ PHONE NO.

X _____
SIGNATURE OF TAXPAYER DATE

X _____
SIGNATURE OF SPOUSE PHONE NO.

ATTACH ALL W-2'S AND FEDERAL SCHEDULES **HERE**

SCHEDULE C – PROFIT (or Loss) FROM BUSINESS OR PROFESSION

1. TOTAL RECEIPTS, LESS ALLOWANCES, REBATES AND RETURNS ..... $ _____
2. LESS: (a) COST OF GOODS SOLD, OR (b) COST OF OPERATIONS, WHICHEVER IS APPLICABLE .....(INDICATE LABOR CHARGES INCLUDED $_____) ..... $ _____
3. GROSS PROFIT FROM SALES, ETC. (LINE 1 LESS LINE 2) ..... $ _____
4. RENTS RECEIVED, IF CONNECTED WITH TRADE OF BUSINESS ..... $ _____
5. DIVIDENDS $_____; INTEREST $_____; ROYALTIES $_____ ..$ _____
6. OTHER BUSINESS INCOME (SPECIFY) ..... $ _____
7. TOTAL BUSINESS INCOME BEFORE DEDUCTIONS ..... $ _____

BUSINESS DEDUCTIONS

8. COMPENSATION OF OFFICERS ..... $ _____
9. SALARIES AND WAGES NOT DEDUCTED ELSEWHERE..... $ _____
10. PAYMENTS TO PARTNERS ..... $ _____
11. RENTS (PAID TO) ..... $ _____
12. INTEREST ON BUSINESS INDEBTEDNESS ..... $ _____

13.a.CITY INCOME TAXES ON BUSINESS ..... $ _____

b.OTHER BUSINESS TAXES ..... $ _____

14. UTILITIES ..... $ _____
15. INSURANCE ..... $ _____
16. DEPRECIATION, AMORTIZATION, DEPLETION..... $ _____
17. REPAIRS ..... $ _____
18. ADVERTISING AND PROMOTION..... $ _____
19. AUTO, TRUCK AND TRAVEL ..... $ _____
20. OTHER ..... $ _____
21. TOTAL BUSINESS DEDUCTIONS (TOTAL OF LINES 8 TO 20) ..... $ _____
22. NET PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION (LINE 7 LESS LINE 21) ..... $ _____

SCHEDULES E & F – INCOME FROM RENTS OR FARM (If not included in Schedule C)

Kind and Location of Property	Gross Rent or Farm Income	Depreciation	Repairs	Other Expenses	Net Income (or loss)

23. TOTAL INCOME (OR LOSS) SCHEDULE E & F ..... $ _____

24. NET PROFIT (OR LOSS) FROM BUSINESS, PARTNERSHIP, PROFESSION OR CORPORATION **(TOTAL LINE 22 ABOVE OR MAY SUBSTITUTE FEDERAL SCH. "C," 1065, 1120, 1120S, 1120A OR K-1)** ..... $ _____
25. ADJUSTMENT FROM SCHEDULE X. ADD LINE G $_____ DEDUCT LINE O $_____ (+ OR -) ..... $ _____
26. TOTAL AFTER ADJUSTMENT ..... $ _____
27. AMOUNT ALLOCABLE TO TIFFIN. IF SCHEDULE "Y" IS USED _____% OF LINE 26 ..... $ _____
28. NET PROFIT (OR LOSS) FROM FARM INCOME, RENTAL PROPERTY. **(TOTAL LINE 23 ABOVE OR MAY SUBSTITUTE FEDERAL SCHEDULE E OR F)** ..... $ _____
29. TOTAL NET PROFIT (OR LOSS) FROM BUSINESS ACTIVITIES. (LINE 26, 27, AND/OR 28) IF LOSS. WRITE **"LOSS"** ..... $ _____

(ENTER TOTAL OF LINE 29 ON LINE 3 ON FRONT OF THIS RETURN, UNLESS THE RESULT IS A NEGATIVE FIGURE, THEN WRITE THE WORD "**LOSS**" ON LINE 3)

NOTE: LOSS FROM BUSINESS ACTIVITY MAY NOT BE USED AS A DEDUCTION FROM WAGE/SALARY TYPE EARNINGS.

SCHEDULE X RECONCILIATION WITH FEDERAL INCOME TAX RETURN

ITEMS NOT DEDUCTIBLE

A. CAPITAL LOSS (EXCLUDING ORDINARY LOSSES) ..... $ _____
B. 5% OF INTANGIBLE INCOME INCLUDED IN I, J, K ..... $ _____
C. TAXES BASED ON INCOME ..... $ _____
D. NET OPERATING LOSS DEDUCTION PER FED. RETURN ..... $ _____
E. PAYMENT TO PARTNERS ..... $ _____
F. OTHER EXPENSES NOT DEDUCTIBLE ..... $ _____

(EXPLAIN) ..... $ _____

..... $ _____

..... $ _____

G. (ENTER ON LINE 25 PAGE 2 THIS RETURN) ..... TOTAL $ _____

ITEMS NOT TAXABLE

H. CAPITAL GAINS (EXCLUDING ORDINARY GAINS) ..... $ _____
I. INTEREST INCOME ..... $ _____
J. DIVIDENDS ..... $ _____
K. INCOME FROM PATENTS AND COPYRIGHTS ..... $ _____
L. UNREIMBURSED TRAVEL EXPENSE **(ATTACH FORM 2106)** ..... $ _____
M. SCH C MEDICAL CARE INSURANCE PREMIUMS **(ATTACH 1040 PAGE 1)** ... $ _____
N. OTHER INCOME EXEMPT FROM TIFFIN TAX (EXPLAIN) ..... $ _____

..... $ _____

O. (ENTER ON LINE 25 PAGE 2 THIS RETURN)) ..... TOTAL $ _____

SCHEDULE Y FOR PROPER ALLOCATION, COMPLETE ALL STEPS

	A. LOCATED EVERYWHERE	B. LOCATED IN TIFFIN	C. PERCENTAGE (B / A)
STEP 1. AVERAGE VALUE OF REAL AND TANGIBLE PERSONAL PROPERTY AND / OR GROSS AMOUNT RENTALS PAID MULTIPLIED BY 8	_____	_____	_____
STEP 2. GROSS RECEIPTS FROM SALES MADE AND / OR WORK OR SERVICES PERFORMED	_____	_____	_____
STEP 3. WAGES, SALARIES, ETC. PAID	_____	_____	_____
STEP 4. TOTAL PERCENTAGES	_____	_____	_____

STEP 5. AVERAGE PERCENTAGE (DIVIDE TOTAL PERCENTAGES BY NUMBER OF PERCENTAGES USED - CARRY TO LINE 27 ABOVE .. _____ % _____