

\_\_\_\_ (TAX YEAR)  
**KETTERING**  
**INDIVIDUAL TAX RETURN**  
DUE ON OR BEFORE APRIL 15

FOR TAX DIVISION USE ONLY

FORM KR-1040

**ENTER TAXPAYER NAME AND ADDRESS HERE:**

Account Number: \_\_\_\_\_

Your Social Security Number  
  
Occupation: \_\_\_\_\_  
City of Income: \_\_\_\_\_  
Spouse's Social Security Number  
  
Occupation: \_\_\_\_\_  
City of Income: \_\_\_\_\_  
Phone Number: \_\_\_\_\_  
Email Address: \_\_\_\_\_

Are you a Kettering Resident?  Yes  No

Did you file a City return last year?  
 YES  NO  
If no, please explain:

Did you move during the year?  
 Into or  Out of Kettering  
Date Moved: \_\_\_\_\_

Old Address: \_\_\_\_\_

**Part A Tax Calculation**

1.	Total Qualifying Wages (generally found in Box 5 of Form W-2; see instructions) <b>(Attach W-2 Forms)</b> For multiple W-2s complete Worksheet A on page 2 .....	1	\$
2.	Less: Form 2106 (Employee Business Expenses). <b>(Attach Form 2106)</b> .....	2	\$
3.	Taxable Wages (Line 1 minus Line 2).....	3	\$
4.	Other Income or (Loss) From Federal Schedules C, E, F, K-1, 1099-MISC., W-2G. (See Page 2, Total Other Income) <b>(Attach copies of all Federal Schedules)</b> .....	4	\$
5.	Kettering Taxable Income (Line 3 plus Line 4) <b>Losses on Line 4 cannot offset W-2 Income from Line 3</b> .....	5	\$
6.	Kettering Income Tax (Multiply Line 5 by <span style="border: 1px solid black; padding: 2px;">2.25%</span> [.0225]) .....	6	\$
7a.	Kettering Tax Withheld (per W-2s) .....	7a	\$
7b.	Other Municipal Taxes Paid (Credit limited to 2.25%).....	7b	\$
7c.	Estimates Paid .....	7c	\$
7d.	Prior Year Credit .....	7d	\$
8.	Total Payments and Credits (Total of Lines 7a through 7d).....	8	\$
9.	<b>Balance Due</b> (Line 6 minus Line 8) .....	9	\$
10.	\$25.00 Failure to File Penalty Due (Assessed when return is not filed by the due date) .....	10	\$
11a.	Penalty Due (Assessed on the late payment or non-payment of tax due) .....	11a	\$
11b.	Interest Due (Assessed on the late payment or non-payment of tax due) .....	11b	\$
12.	<b>Total Due</b> (Total of Lines 9, 10 and 11) No payment due if Line 12 is less than \$5.00.....	12	\$
13.	Overpayment (Line 8 greater than Line 6).....	13	\$
14.	Amount to be Refunded (Amounts less than \$5.00 will not be refunded).....	14	\$
15.	Credit to next year .....	15	\$

**Part B Declaration of Estimated Tax for Next Year – Required if estimated tax liability is \$200 or greater**

16.	Total estimated income subject to tax \$ _____ Multiply by tax rate of <span style="border: 1px solid black; padding: 2px;">2.25%</span> (.0225).....	16	\$
17.	Kettering tax to be withheld or credit for tax paid to other cities .....	17	\$
18.	Total Estimated tax due (subtract Line 17 from Line 16).....	18	\$
19.	Declaration due (Not less than 1/4 of Line 18) .....	19	\$
20.	Less: Overpayment from prior year (from Line 15 above).....	20	\$
21.	Net estimated tax due with this return* .....	21	\$
*Subsequent estimated payments are due by the 31st of July, October and January.			
22.	<b>TOTAL AMOUNT DUE</b> —Add Lines 12 and 21- <b>(Make checks payable to the City of Kettering)</b> ..... <b>Credit card, debit card and electronic check payments can be made at <a href="http://www.ketteringoh.org">www.ketteringoh.org</a></b>	22	\$

If this return was prepared by a tax practitioner, check here if we may contact him/her directly with questions regarding the preparation of this return.  Yes  No  
**The undersigned declares that this return (and accompanying schedules) is a true, correct and complete return for the taxable period stated.**

Signature of Taxpayer _____	Date _____	Signature of Spouse _____	Date _____
Signature of Preparer (other than taxpayer) _____	Date _____	Preparer Name / Phone Number _____	
Address of Preparer _____		Preparer Email Address _____	

ATTACH FORM(S) W-2 HERE

**WORKSHEET A Qualifying wages (Generally include Box 5 (Medicare) wages. See line by line instructions for details. Attach copies of all W-2's.)**

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6
EMPLOYER	CITY WHERE EMPLOYED	INCOME FROM EACH LOCAL W-2	*2106 EXPENSES, IF ANY	KETTERING TAX WITHHELD	*OTHER CITY TAX WITHHELD (NOT TO EXCEED 2.25%)
A.					
B.					
C.					
D.					
E. <b>TOTALS</b>					

ENTER ON: PAGE 1 LINE 1 PAGE 1 LINE 2 PAGE 1 LINE 7a PAGE 1 LINE 7b

\*Income reduced by 2106 and earned in another city must also reduce the tax withheld for that city by the same percentage.

**1. SCHEDULE C (Attach Federal Schedule C. If taxes paid to other cities, other cities' returns must be attached.)**

Business Name \_\_\_\_\_ Business Address \_\_\_\_\_  
 Kind of Business \_\_\_\_\_ Date Started \_\_\_\_\_ Date Ended \_\_\_\_\_

A. Net Profit or Loss Attach Schedule(s) C ..... \$ \_\_\_\_\_  
 B. Percentage Amount Allowable to the Municipality (From Schedule Y below) **(Kettering Residents Use 100%)** ..... %  
 Note: Non-residents earning only a portion of their net profit or loss in Kettering must complete Schedule Y (Business Apportionment Formula) below:  
 C. Amount subject to tax. Multiply A times B. .... **Total (1)** \$ \_\_\_\_\_

**1099 MISC Reporting:** All taxpayers who report payments to individuals (who are not employees) on Form 1099-MISC for services performed shall also report such payments to the city when the services were performed in Kettering or if the recipient is a resident of Kettering. The information shall be filed annually with the City of Kettering on or before February 28.

**2. SCHEDULE E - INCOME FROM RENTS (Attach Federal Schedule(s) E)**

KIND AND EXACT LOCATION OF PROPERTY (LOSSES WITHOUT EXACT LOCATION WILL BE DISALLOWED)	NET PROFIT OR (LOSS)	KIND AND EXACT LOCATION OF PROPERTY (LOSSES WITHOUT EXACT LOCATION WILL BE DISALLOWED)	NET PROFIT OR (LOSS)
NAME _____ ADDRESS _____ CITY, STATE, ZIP _____	□	NAME _____ ADDRESS _____ CITY, STATE, ZIP _____	□
NAME _____ ADDRESS _____ CITY, STATE, ZIP _____	□	NAME _____ ADDRESS _____ CITY, STATE, ZIP _____	□
		<b>Total (2)</b>	\$ _____

**3. SCHEDULE O - OTHER INCOME NOT INCLUDED IN SCHEDULES C OR E (Attach Federal Schedules)**

INCOME FROM PARTNERSHIPS, ESTATES, TRUSTS, FEES, TIPS, GAMBLING WINNINGS, 1099-MISC, ETC.

RECEIVED FROM NAME/I.D. NUMBER	FOR (DESCRIPTION AND/OR LOCATION) (APPLICABLE LOSSES W/O EXACT LOCATIONS WILL BE DISALLOWED)	AMOUNT
A.		
B.		
		<b>Total (3)</b> \$ _____
		Net Total Other Income (Add Lines 1-3) \$ _____
		Less: Loss Carryforward (if any) from Prior years \$ _____
		Total Other Income (Enter on Page 1, Line 4) \$ _____

**SCHEDULE Y - BUSINESS APPORTIONMENT FORMULA**

(To be completed by all non-residents who earn a portion of their net profits in Kettering.)

	A. LOCATED EVERYWHERE	B. LOCATED IN KETTERING	PERCENTAGE (B / A)
<b>STEP 1.</b> Original Cost of Real and Tangible Personal Property .....	_____	_____	
Gross Annual Rentals Paid Multiplied by 8 .....	_____	_____	
TOTAL STEP 1.....	_____	_____	_____ %
<b>STEP 2.</b> Wages, Salaries, and Other Compensation Paid .....	_____	_____	_____ %
<b>STEP 3.</b> Gross Receipts from Sales Made and/or Work or Services Performed .....	_____	_____	_____ %
<b>STEP 4.</b> Total Percentages. (Add Percentages from Steps 1-3) .....	_____	_____	_____ %
<b>STEP 5.</b> Apportionment Percentage (Divide Total Percentage by Number of Percentages Used) Enter in Section 1, Line B above.	_____	_____	_____ %