

**2016 KETTERING
INDIVIDUAL TAX RETURN**
DUE ON OR BEFORE APRIL 18, 2017



Account Number: _____
Name: _____
Address: _____
City: _____
State: _____ Zip: _____
Email Address: _____

Taxpayer Social Security Number

Spouse Social Security Number

CLAIM FOR REFUND

(An amount must be placed on Line 14 for this return to be considered a valid refund request.)

City of Residence _____

City of Employment _____

Resident Date moved in _____

Non-Resident Date moved out _____

If partial year resident, indicate previous address:

Attach Page 1 of your Federal 1040, all Forms W-2 and applicable Federal Schedules and/or documentation to the back of this return.

Part A – Tax Calculation

1. Total Qualifying Wages (generally found in Box 5 of Form W-2; see instructions) – Attach W-2 Forms For multiple W-2's, complete Worksheet A on page 2		1.
2. Less: Form 2106 (Employee Business Expenses) – Attach Form 2106 and Federal Schedule A		2.
3. Taxable Wages (Line 1 minus Line 2)		3.
4. Other Income/(Loss) from Federal Schedules C, E, F, K-1, 1099-MISC, W-2G (See Worksheet B, Page 2)		4.
5. Kettering Taxable Income (Line 3 plus Line 4) – Losses on Line 4 cannot offset taxable wages from Line 3		5.
6. Kettering Income Tax - 2.25% (Multiply Line 5 by .0225)		6.
7a. Kettering Tax Withheld (per W-2's)	7a.	
7b. Other Municipal Taxes Paid (Credit limited to 2.25%) – Residents only	7b.	
7c. Estimates Paid	7c.	
7d. Prior Year Credit	7d.	
8. Total Payments and Credits (Total of Lines 7a through 7d)		8.
9. Balance Due/(Overpayment) (Line 6 minus Line 8)		9.
10. Late Filing Penalty (\$25.00 regardless of balance due on Line 9)		10.
11a. Penalty Due (15% of the amount not timely paid)		11a.
11b. Interest Due (Imposed on all tax not timely paid)		11b.
12. Total Due (Total of Lines 9, 10, 11 a and 11 b.) No payment due if Line 12 is \$10.00 or less.		12.
13. Overpayment from Line 12	13.	
14. Amount to be Refunded (Amounts \$10.00 or less will not be refunded)	14.	
15. Credit to Next Year	15.	

Part B – Declaration of Estimated Tax for 2017 – Must be completed by taxpayers who anticipate a net tax liability of at least \$200.00

16. Total Estimated Income Subject to Tax \$ _____ . Multiply by tax rate – 2.25%		16.
17. Kettering Tax to be Withheld or Credit for Tax Paid to Other Cities		17.
18. 2017 Estimated Tax Due (Line 16 minus Line 17)		18.
19. Declaration Due (Multiply Line 18 by 22.5%)		19.
20. Less: Overpayment from Prior Year (from Line 15 above)		20.
21. Net Estimated Tax Due with this Return – subsequent estimated payments are due by 6/15, 9/15, 12/15		21.
22. TOTAL AMOUNT DUE – Add Lines 12 and 21. Make checks payable to City of Kettering. Credit card, debit card and electronic check payments can be made at www.ketteringoh.org.		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 _____

Taxpayer Occupation _____

Spouse Occupation _____

Preparer Name _____

Preparer Email Address _____

WORKSHEET A – QUALIFYING WAGES (generally include Box 5 (Medicare) wages. See line by line instructions for details. Attach all Forms W-2.

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%)
1.					
2.					
3.					
4.					
5.	TOTALS				

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.

WORKSHEET B – OTHER INCOME (Schedules C, E, F, K-1, 1099-MISC, W-2G, etc. To avoid a delay in processing, attach supporting documents.)

1.	SCHEDULE C – Profit or Loss from Business Attach Form 1040, Schedule C		
	(a) Net Profit/(Loss) From Federal Schedule C		1a.
	(b) % Allocable to Kettering – Residents: use 100%; Non-residents: complete Schedule Y below		1b.
	(c) Kettering Profit/(Loss) (Line 1a multiplied by 1b)	1c.	
2.	SCHEDULE E – Profit or Loss from Rents/Royalties Attach Form 1040, Schedule E	2.	
3.	SCHEDULE E – Profit or Loss from Partnerships Attach Form 1040, Schedule E and Forms K-1	3.	
4.	SCHEDULE F – Profit or Loss from Farming Attach Form 1040, Schedule F	4.	
5.	1099-MISC – Miscellaneous Income Attach Form(s) 1099-MISC and Form 1040, Page 1	5.	
6.	W-2G – Gambling Winnings Attach Form(s) W-2G	6.	
7.	OTHER List separately and provide detail	7.	
8.	SUBTOTAL Add lines (1c) through (7)		8.
9.	LESS: LOSS CARRYFORWARD 2013 (_____) + 2014 (_____) + 2015 (_____) =		9. (_____)
10.	TOTAL (Line 8 minus Line 9.) ENTER ON PAGE 1, LINE 4		10.

WORKSHEET C – CLAIM FOR REFUND (Note: your return is not considered complete unless all required documentation is attached.)

REFUND OF TAX WITHHELD FOR PERSONS UNDER AGE 18 Attach a copy of your birth certificate or Ohio ID			
1.	Enter your total wages for the year.	1.	
2.	Enter wages earned while under age 18.	2.	
3.	Subtract Line 2 from Line 1. ENTER ON PAGE 1, LINE 1		3.
REFUND OF TAX WITHHELD IN EXCESS OF LIABILITY			
4.	If Kettering tax was improperly withheld from your wages, enter your total wages from that employer.	4.	
5.	Enter wages upon which tax was improperly withheld. Attach paystub and explanation	5.	
6.	Line 4 minus Line 5. ENTER ON PAGE 1, LINE 1		6.
REFUND OF TAX WITHHELD FOR DAYS WORKED OUTSIDE OF KETTERING - NONRESIDENTS ONLY			
7.	Total Days Available (365 minus weekends not worked)	7.	
8.	Less: (a) Holiday Days Attach listing including specific dates	8a.	
	(b) Vacation/Personal Days Attach listing including specific dates	8b.	
	(c) Sick Days Attach listing including specific dates	8c.	
9.	Total Available Working Days (Line 7 less Lines 8a, 8b and 8c)	9.	
10.	Less: Days Worked Out Of Town Attach listing including specific dates and locations worked	10.	
11.	Days Worked in the City of Kettering (Line 9 minus Line 10)	11.	
12.	Qualifying Wages (Generally Box 5 of Form W-2)	12.	
13.	% of Income Taxable to Kettering (Line 11 divided by Line 9)	13.	%
14.	Kettering Taxable Wages (Line 12 multiplied by Line 13) ENTER ON PAGE 1, LINE 1		14.

SCHEDULE Y – BUSINESS APPORTIONMENT FORMULA

	A. LOCATED EVERYWHERE	B. LOCATED IN KETTERING	PERCENTAGE (B / A)
STEP 1. Original Cost of Real and Tangible Personal Property	_____	_____	
Gross Annual Rents Paid Multiplied by 8	_____	_____	
TOTAL STEP 1	_____	_____	_____ %
STEP 2. Wages, Salaries and Other Compensation Paid	_____	_____	_____ %
STEP 3. Gross Receipts from Sales Made and/or Work or Services Performed	_____	_____	_____ %
STEP 4. Total Percentages (Add Percentages from Steps 1 – 3)	_____	_____	_____ %
STEP 5. Apportionment Percentage (Divide Step 4 by Number of Percentages Used) ENTER ON WORKSHEET B, LINE 1b			_____ %