

Account Number: _____
Taxpayer: _____
Spouse (if filing joint): _____
Address: _____
City / State / Zip Code: _____
Phone Number: _____
Email Address: _____

Taxpayer Social Security Number

Spouse Social Security Number

CLAIM FOR REFUND

(An amount must be placed on Line 13 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 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 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. Other Income from Worksheet B, Page 2, Line 14 (Do not enter amounts less than zero)		2.
3. Kettering Taxable Income (Line 1 plus Line 2) – Losses from page 2, line 10 cannot offset wages		3.
4. Kettering Income Tax – 2.25% (Multiply Line 3 by .0225)		4.
5a. Kettering Tax Withheld (per W-2's)	5a.	
5b. Other Municipal Taxes Paid (Credit limited to 2.25%) – Residents only	5b.	
5c. Estimates Paid	5c.	
5d. Prior Year Credit	5d.	
6. Total Payments and Credits (Total of Lines 5a through 5d)		6.
7. Balance Due/(Overpayment) (Line 4 minus Line 6)		7.
8. Penalty Due (15% of all tax not timely paid)		8.
9. Interest Due (Imposed on all tax not timely paid)		9.
10. Late Filing Penalty (\$25.00 regardless of balance due on Line 7)		10.
11. Total Due (Total of Lines 7, 8, 9 and 10) – No payment due if Line 11 is \$10.00 or less		11.
12. Overpayment from Line 11	12.	
13. Amount to be Refunded – Amounts \$10.00 or less will not be refunded	13.	
14. Credit to Next Year	14.	

Part B – Declaration of Estimated Tax for 2020 – Must be completed by taxpayers who anticipate a net tax liability of at least \$200.00

15. Total Estimated Income Subject to Tax \$ _____ . Multiply by tax rate – 2.25%		15.
16. Kettering Tax to be Withheld or Credit for Tax Paid to Other Cities		16.
17. 2020 Estimated Tax Due (Line 15 minus Line 16)		17.
18. Declaration Due (Multiply Line 17 by 22.5%)		18.
19. Less: Overpayment from Prior Year (from Line 14 above)		19.
20. Net Estimated Tax Due with this Return – subsequent estimated payments are due by 6/15, 9/15, 1/15		20.

21. TOTAL AMOUNT DUE – Add Lines 11 and 20. Make checks payable to City of Kettering. Credit card, debit card and electronic check payments can be made at www.ketteringoh.org .	21.
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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 Box 5 (Medicare) wages. See line by line instructions for details.) Attach all Forms W-2.

EMPLOYER	CITY WHERE EMPLOYED	FORM W-2 (BOX 5) WAGES	KETTERING TAX WITHHELD	OTHER CITY TAX WITHHELD (NOT TO EXCEED 2.25%)
TOTALS				

ENTER ON: PAGE 1 LINE 1 PAGE 1 LINE 5a PAGE 1 LINE 5b

WORKSHEET B – BUSINESS AND OTHER NON-WAGE INCOME (Schedule C, E, F, K-1, 1099-MISC, W-2G, etc.) Attach supporting documentation.

PART I – BUSINESS INCOME

1. SCHEDULE C – Profit or Loss from Business Attach Form 1040 and Schedule(s) C		
(a) Net Profit/(Loss) From Federal Schedule(s) 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(s) E	2.	
3. SCHEDULE E – Profit or Loss from Partnerships Attach Form 1040, Schedule E and Schedule(s) K-1	3.	
4. SCHEDULE F – Profit or Loss from Farming Attach Form 1040, Schedule F	4.	
5. Form 4797 – Ordinary income or loss (Note: Capital Gains are not taxable) Attach Form 4797	5.	
6. TOTAL BUSINESS INCOME (Add Lines 1c through 5)		6.
7. LESS: 2016 LOSS CARRYFORWARD		7. ()
8. SUBTOTAL (Line 6 plus Line 7)		8.
9. LESS: 2017/2018 LOSS CARRYFORWARD (Enter amount from NOL Worksheet Step 2(C))		9. ()
10. NET BUSINESS INCOME (Line 8 plus Line 9) IF LESS THAN ZERO, ENTER ZERO		10.

PART II – OTHER INCOME

11. W-2G – Gambling Winnings Attach Form(s) W-2G	11.	
12. OTHER INCOME – 1099-Misc, Executor Fees, etc. Provide supporting documentation	12.	
13. TOTAL OTHER INCOME (Line 11 plus Line 12)		13.

PART III – TOTALS

14. GRAND TOTAL BUSINESS AND OTHER NON-WAGE INCOME (Line 10 plus Line 13) ENTER ON PAGE 1, LINE 2		14.
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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 State 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 – NON-RESIDENTS 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			