



## 2022 KETTERING INDIVIDUAL INCOME TAX RETURN GENERAL INFORMATION

<b>WHO MUST FILE</b>	<p><b>Residents:</b> All residents (including part-year residents) of the City of Kettering who are 18 years of age and older are required to file an annual income tax return. <b>A return is required regardless of income or employment status.</b> Active duty military personnel, unemployed persons, or other persons with no reportable income or loss for the current year are also subject to the mandatory filing requirements and must file a city tax return each year.</p> <p><b>Non-Residents:</b> Non-residents of Kettering who have taxable income or loss, earned or derived from within the City, from which Kettering tax was not withheld, must file a return.</p>
<b>EXEMPTIONS TO MANDATORY FILING</b>	Permanently retired or permanently disabled persons with only non-taxable sources of income or loss (such as social security, pensions, interest, and dividends) may file for a permanent exemption from the mandatory filing requirement by submitting the Declaration of Exemption Form and all required attachments. Forms are available on our website.
<b>DUE DATE</b>	Your City of Kettering Income Tax Return (Form KR-1040) is due on or before <b>APRIL 18, 2023</b> and should be mailed to: <b>City of Kettering Income Tax Division, P.O. Box 639409, Cincinnati, OH 45263-9409.</b>
<b>ATTACHMENTS</b>	Your Federal Form 1040, Federal Schedule 1 and supporting documentation for each income, loss or other city credit item reported on your return <b>must be attached.</b> Examples include: Complete copies of all Form(s) W-2 and W-2G, Form(s) 1099-Misc and 1099-NEC, Federal Schedule(s) C, E, F or K-1.
<b>PAYMENTS</b>	Make checks or money orders payable to <b>City of Kettering.</b> Online payments can be made on our website at <a href="http://www.ketteringoh.org">www.ketteringoh.org</a> via electronic check, credit card or debit card. A convenience fee will be added for all credit card and debit card transactions. <b>If the balance due with your return is \$10.00 or less, no payment is required.</b>
<b>EXTENSIONS</b>	Taxpayers who have requested an automatic 6-month extension for filing their federal income tax return shall automatically receive a 6-month extension for the filing of their city tax return. <b>A copy of an approved federal extension must be attached to your return at the time of filing.</b> Taxpayers who have not requested a 6-month extension for their federal income tax return may be granted a 6-month extension by submitting a request to the Tax Administrator by the due date of the return. <b>An extension of time to file is not an extension of time to pay taxes due. Penalty and interest charges will apply to all payments received after the original due date.</b>
<b>ESTIMATED TAX</b>	Taxpayers who anticipate a net tax liability of \$200.00 or more are required under Ohio law to make estimated tax payments. Quarterly estimated tax payments are due on April 15, June 15, September 15, and January 15. Estimated tax payment vouchers and instructions are available on our website.
<b>REFUNDS</b>	Refunds are allowed only when city income tax has been paid to or withheld for Kettering. Refund requests must be filed on the City of Kettering Income Tax Return. <b>Overpayments of \$10.00 or less will not be refunded.</b> Note: There is a three (3) year statute of limitations for claiming a refund or credit of any overpayment of city tax.  When filing a refund request for days worked outside of Kettering, a completed Days Worked Outside the City of Kettering Worksheet (found on our website) must be attached to your return. Failure to do so will delay processing of the request.  All claims for refunds related to days worked outside of Kettering or for tax withheld in excess of liability will require signatures of both the taxpayer and their employer representative (please refer to page 3 of the Days Worked Outside of Kettering Worksheet). <b>Claims submitted without the required signatures will be considered incomplete and will not be processed until the signatures are provided.</b>
<b>TAXABLE INCOME</b>	Taxable income includes but is not limited to the following: Qualifying wages, salaries, commissions, other compensation, wage continuation plans (includes retirement incentive plans and buyouts), bonuses, directors fees, fringe benefits, gambling winnings, net profits from the operation of a business, profession, enterprise or other activity, cancellation of debt, and royalties related to gas, oil, and land.
<b>EXEMPT INCOME</b>	Exempt income includes but is not limited to the following: interest, dividends, military pay and allowances, social security benefits, welfare benefits, unemployment insurance benefits, worker's compensation, proceeds from qualified retirement plans as defined by the IRS, personal earnings of all persons under the age of 18, capital gains, alimony, contributions to a section 125 plan (cafeteria or flexible spending account), proceeds of sickness, accident or liability insurance policies and disability payments.
<b>S-CORPORATIONS</b>	Individual shareholders <b>should not</b> include any gain or loss (including those reported on Form 4797) from an S-Corporation on their individual return. S-Corporations conducting business in Kettering must file a City of Kettering Business Income Tax Return (Form KBR-1040). Forms are available on our website.
<b>OTHER INCOME / LOSS CALCULATION</b>	All business income and/or loss must be netted together to arrive at an overall net profit or loss for the current year. Business income includes, but is not limited to, activities reported on Federal Schedule(s) C, E, or F and ordinary gains reported on Federal Form 4797. If netting results in an overall loss, the loss may be carried forward for a period not to exceed five (5) years (subject to limitations in Ohio Revised Code Chapter 718.01). <b>Note that a loss from business activities may not be used to offset wages reported on Form(s) W-2, gambling winnings reported on Form(s) W-2G, or other miscellaneous income reported on Federal Form 1040.</b>
<b>PENALTY AND INTEREST</b>	A 15% <b>penalty</b> will be imposed on the balance of unpaid tax due as of the first day after the <u>original</u> due date of the return.  <b>Interest</b> will be imposed on the balance of unpaid tax due beginning with the first day after the <u>original</u> due date of the return. The interest rate is adjusted annually based on the federal short-term rate + 5%. Please visit our website ( <a href="http://www.ketteringoh.org">www.ketteringoh.org</a> ) for the current interest rate.  A \$25.00 <b>late filing penalty</b> will be imposed for the failure to file a return by the due date (regardless of balance due shown on return).
<b>DISCLAIMER</b>	Definitions and instructions are illustrative only. The City of Kettering Income Tax Code and the Ohio Revised Code supersede any interpretation presented.