

## GENERAL TAX INFORMATION FOR 2022 INDIVIDUAL RETURNS

### THE FOLLOWING SHOULD FILE A MIAMISBURG/AUSTIN CENTER JEDD INDIVIDUAL TAX RETURN, EVEN IF NO TAX IS DUE:

- All Miamisburg/Austin Center JEDD residents and partial year residents ages 18 and over, regardless of dependency status or short-term living arrangements (e.g., college)
- Residents/Non-Residents that have rental, business, or other income taxable to Miamisburg/Austin Center JEDD
- Non-Residents who engage in business or other activity within the City of Miamisburg/Austin Center JEDD, including, but not limited to, rental of real and personal property.
- Non-residents who are employed within the City of Miamisburg/Austin Center JEDD, but whose Miamisburg/Austin Center JEDD City income tax is not fully withheld by their employer, must also file a return.

**WHEN TO FILE:** Individual taxpayers must file their return, with full payment, on or before **April 18, 2023**.

**ATTACH A COPY OF THE FEDERAL TAX RETURN, WITH W-2's, 1099's AND ALL SUPPORTING SCHEDULES. THE CITY RETURN IS NOT CONSIDERED FILED UNTIL THESE ARE RECEIVED.**

**REQUEST FOR EXTENSION OF TIME TO FILE:** If you have filed for a Federal Extension (form 4868), please provide our office a copy of the extension form. Miamisburg/Austin Center JEDD does *not* receive copies of federal extensions from the IRS. **An extension is an extension of time to file but is NOT an extension of time to pay.** Individual returns with extensions are due in office no later than October 16, 2023.

**TAXABLE INCOME:** Includes, but is not limited to: salaries, wages, commissions and other compensation, bonuses, tips, stock options, incentive payments, directors' fees, property in lieu of cash, tips, dismissal or severance pay, vacation and sick pay, wage continuation plans, employer supplemental unemployment benefits (SUB pay), all gambling & lottery winnings, employee contributions to retirement plans & tax deferred annuity plans (including sec. 401k, 403b, 457b, etc.), cancellation of debt, profit sharing, jury duty, union steward fees, executor fees, and scholarship income to the extent that it is reportable on the Federal tax return.

**NON-TAXABLE INCOME:** Includes interest, dividends, capital gains, unemployment compensation, workers' compensation, child support, retirement distributions, Social Security benefits, alimony, annuities, active military duty pay, Ministers' housing allowances (excluding the excess amount not used for housing), insurance proceeds (excluding compensation paid for lost salaries, wages, or awards for punitive damages), & earnings for individuals under the age of 18.

**NON-DEDUCTIBLE EXPENSES:** The following expenses are non-deductible: self-employment tax; self-employed health insurance premiums, the federal non-deductible portion of meals & entertainment. You must meet specific criteria to use Form 2106: Employee Business Expenses and Reimbursements, per IRS Regulations. Please verify with a tax preparer or the IRS website to ensure you qualify.

**BUSINESS ACTIVITY:** The net loss from an unincorporated business activity (Schedule C, E, or F) may not be used to offset salaries, wages, commissions (to the extent that they are reported on form W-2 or a 1099 Form), other compensation or income. If a taxpayer is engaged in two or more taxable business activities to be included in the same return, the net loss of one unincorporated business activity (except any portion of a loss reportable for municipal income tax purposes to another municipality) may be used to offset the profits of another for purposes of arriving at overall Net Profits or Net Operating Loss. Starting with Tax Year 2017, Net Losses reported on the City return can be used against Net Income, at a reduced amount (50%), for the proceeding five years. A separate form for Calculation of Net Loss Carryforward is available on the City's website.

**S-CORPORATIONS:** Individual shareholders should not include any gain or loss (including those reported on Form 4797) from an S-Corporation on their individual return. S-Corporations conducting business in Miamisburg must file a City of Miamisburg Business Income Tax Form.

**CREDIT FOR TAXES PAID TO OTHER CITIES:** With proper documentation, credit is allowed for taxes paid to other cities up to a maximum of 2.25%.

**ESTIMATED TAX PAYMENTS:** Every person who anticipates receipt of taxable income not subject to employer withholding or who engages in a business, profession, enterprise, or other activity subject to Miamisburg/Austin Center JEDD taxation due shall file a declaration and pay estimated tax if their expected 2023 tax liability is to be greater than \$200.00. Estimated payments are due on April 18, June 15, September 15, and January 15.

**Who must file & pay estimated income tax for the current year?**

- You are a Miamisburg/Austin Center JEDD resident & work in either a municipality that is not subject to municipal income tax withholding (including townships) *or* a municipality with a municipal income tax rate of less than **2.25%**.
- You are a Miamisburg/Austin Center JEDD resident and are self-employed (filing a Schedule C or Schedule F or Form 4835) on your Federal tax return).
- You are a Miamisburg/Austin Center JEDD resident, and you receive rental income (Schedule E)
- You are NOT a Miamisburg/Austin Center JEDD resident but have self-employment income earned in Miamisburg/Austin Center JEDD.
- You are NOT a Miamisburg/Austin Center JEDD resident but have income from rental property located inside the City of Miamisburg/Austin Center JEDD.
- You are or are not a Miamisburg/Austin Center JEDD resident and have any similar type of situation where your income is not fully withheld (at **2.25%**) and you would have a tax balance due to Miamisburg/Austin Center JEDD.

**PENALTIES AND INTEREST:** Filing your return late, paying your taxes late and/or not paying the appropriate estimated tax payments, if required, could generate penalties and interest. See Line-by-Line instructions for more details.

**PARTIAL YEAR RESIDENTS:** If you were a Miamisburg/Austin Center JEDD resident for only part of 2022, you must file a tax return covering that time. Report the amount of income you earned while you were a Miamisburg/Austin Center JEDD resident. Pay statements with year-to-date figures or a statement from your payroll department must be used, if available. When the actual amount you earned while living in Miamisburg/Austin Center JEDD cannot be determined, you may break down your earnings by the number of months employed by that job, arriving at a monthly earnings figure. Use the monthly earnings figure multiplied by the number of months of residency to find your taxable amount. If your income is pro-rated all City tax withheld, on this same income, must also be pro-rated. Attach a worksheet and statements explaining your calculations.

If you are requesting that your account, be inactivated due to your moving from the jurisdiction with no intent to return, although retaining a mailing address within the jurisdiction as your address of record, please enter the date of your move, the reason for the move and attach supporting documentation regarding your relocation.

**ASSISTANCE** – Staff assistance is available for the preparation of the Income Tax Return. Taxpayers need to bring in copies of their Federal 1040, all W-2 forms, 1099 Forms (as applicable) and any other applicable Federal Schedules or Statements. The Tax Office is in the Miamisburg Civic Center at 10 N First St., Miamisburg, OH 45342. If you have questions, you may reach us by phone (937) 847-6462, email [incometax@cityofmiamisburg.com](mailto:incometax@cityofmiamisburg.com) or by fax (937) 847-6470.

## LINE-BY-LINE INSTRUCTIONS FOR 2022 INDIVIDUAL RETURN

**HEADING** – Print your name, address, & Social Security number. If married filing jointly, print your spouse's name & Social Security number.

**FILING STATUS** – Check one. If married filing separately, enter your spouse's Social Security number & full name. Joint or separate returns are permissible for married taxpayers. Note, married couples who file separately at the Federal level can file jointly at the local level.

**RESIDENCY STATUS** – Check one. See General Tax Instructions for more information on partial year residency. If you moved during 2022, complete the date of the relocation and the previous address.

**LINE 1** Total qualifying wage and compensation information, is brought forward from **Box 3** of **Worksheet A**. On page 2, **Worksheet A**, indicate employer's name, the City where the work was performed, amount withheld for Miamisburg/Austin Center JEDD, amount withheld for another City (up to a maximum of 2.25% of qualifying wages), and qualifying wages earned (generally the larger of W-2 Box 5 Medicare wages and tips or Box 18 Local wages, tips, etc). Attach all W-2's and 1099's. **If your W-2s are marked "various" or "all cities" in Box 20 Local Tax Withheld, you should request an itemized breakdown by City of wages & income tax withheld from your employer(s). This must be attached to your return. Do not include unemployment, pension distributions, interest, or dividend 1099's.**

**LINE 2** Enter Employee Business Expenses eligible to be deducted from wage income, as reported on your Federal Return. You must include a copy of your Federal **Form 2106** and **Schedule 1** from your Federal return.

**LINE 3** Total Taxable Wages. Line 1 minus Line 2.

**LINE 4** Include the total of all gambling winnings (in state and out of state winnings), lottery winnings, contest winnings, and prizes on this line. Also include all other taxable income not reported elsewhere on this return. Types of income to be reported here can include, but not limited to, cancellation of debt, executor/ trustee fees, fees, awards, property in lieu of cash, excess business expense reimbursement, taxable income from all other sources not reported with qualifying wages or Business Type Income. This should match the amounts listed on your Federal Form 1040, Schedule 1. Please attach a copy of Schedule 1 and applicable 1099(s) or other support. Gambling losses are not deductible against gambling winnings or any other locally taxable income.

**LINE 5** Business Type Income, brought forward from **Box 8** of **Worksheet B** on page 2. In no case may business losses be subtracted from wages, compensation, or other non-business type income.

**LINE 6** Amount subject to Miamisburg/Austin Center JEDD Income Tax. Sum of Lines 3, 4 and 5.

**LINE 7** Miamisburg/Austin Center JEDD Income Tax. Multiply Line 6 by 2.25% (or .0225).

**LINE 8** Credits against Miamisburg/Austin Center JEDD income tax.

**Line 8A** Enter Miamisburg/Austin Center JEDD income tax withheld by your employer(s).  
Total in Box 1 from Worksheet A.

**LINE 8B** Enter tax withheld or paid to other municipalities from Box 2 of Worksheet A. This credit is limited to Miamisburg/Austin Center JEDD rate of 2.25%. (See General Tax Information for more details.)

**LINE 8C** Enter estimated payments made to Miamisburg/Austin Center JEDD for the 2021 tax year and prior year overpayments that were carried forward.

**LINE 8E** Total of Lines 8A, 8B, and 8C.

**LINE 9** Tax Amount Due -- If Line 7 is greater than Line 8D, the difference should be entered here.

**LINE 10** Penalty & Interest

**Late Filing Fee** - Any return filed after its due date (or extended due date, if applicable) are subject to a \$25 late filing fee for each month, or partial month, up to a maximum of \$150.

**Late Payment** - Taxes owed and unpaid after the due date are subject to a 15% penalty and .4167% interest per month or fraction thereof. (5% per annum)

**Underestimation/Underpayment** – You may be subject to a 15% penalty if line 8D is less than 90% of Line 7 *UNLESS* line 8D is equal to or greater than 100% of your 2021 Miamisburg/Austin Center JEDD income tax amount.

**LINE 11** Balance Due for 2022 is the total of Line 9 and Line 10D. NOTE: Amounts of \$10.00 or less are not required to be paid.

**LINE 12** If Line 12 shows an overpayment, please choose if you would like the amount refunded or credited to your 2023 estimated liability. NOTE: Amounts of \$10.00 or less will not be refunded or credited to another year.

**DECLARATION OF ESTIMATED TAX FOR 2023:**

**Methods of calculating estimated tax due:**

- A. If your 2022 liability after withholding is less than \$200.00, no estimates will be required.
- B. By paying 100% of the 2022 Miamisburg/Austin Center JEDD Income Tax via credits or estimated payments in timely quarterly estimated tax payments, you will not be penalized for underpayment should your income be greater in 2023. (Known as “safe harbor”).
- C. If you know your exact income for 2023, you can base your estimate on 90% of that income amount. Include all income subject to Miamisburg/Austin Center JEDD tax, such as salaries/wages, commissions, net income from business/profession (Federal Schedule C), net rental (Federal Schedule E), gross gambling/lottery winnings and other income sources. Using that figure, you can determine an equal quarterly amount for remittance for each period.

**LINE 13** Choose method above and enter *either* the total estimated taxable income for 2023 *or* the actual taxable income from 2022 (Line 6 of return). This amount is then multiplied by **2.25%** and entered on Line 13.

**LINE 14** Enter the total of all anticipated credits, such as anticipated Miamisburg/Austin Center JEDD tax withheld and/or tax paid to another municipality, overpayment of previous year returns, or amended return credits.

**LINE 15** Balance of estimated Miamisburg/Austin Center JEDD Income Tax due. Line 13 minus Line 14.

**LINE 16** If using Method B (above), on line 13, then a minimum of 25% of Line 15 is due with your return. If using Method C on Line 13, then a minimum of 22.5% of Line 15 is due by April 18, 2023. The estimated tax may be paid in full of this Declaration or in equal quarterly payments. **Quarterly payments will not be billed.** The estimate may be amended at the time of making any quarterly payment. For individuals, quarterly payments are due on or before April 18, June 15, September 15, and January 15. If the due date falls on a weekend or a city holiday, the due date will be the following business day. Any prior year credit carry-over will be included as current year estimated payment. To avoid an underestimation penalty assessment, the amount paid (via timely estimates, withholdings, or prior year overpayments) must be within 90% of the actual amount owed for 2023 or 100% of the 2022 tax due.

**LINE 17** Total Amount Payable to the City of Miamisburg/Austin Center JEDD is the total of Line 11 and Line 16. This amount is due and payable to the City of Miamisburg/Austin Center JEDD on or before April 18, 2023. All check or money orders are to be made payable to the City of Miamisburg.

## WORKSHEET A – SALARIES, WAGES, TIPS & OTHER COMPENSATION

On page 2, **Worksheet A**, write in the employers' name(s), the City where you are employed (or where the work was performed), amount withheld for Miamisburg/Austin Center JEDD, amount withheld for another City (up to a maximum of 2.25% of qualifying wages), and qualifying wages earned (generally the larger of W-2 Line 5 or Line 18). Attach all W-2's and 1099's (not reported as Business Type Income). **W-2s marked "various" or "all cities" in the Local Tax Withheld Line, provide an itemized breakdown of wages & income tax withheld by City from your employer(s). Do not include unemployment, pension distributions, interest, or dividend 1099's.**

## WORKSHEET B – BUSINESS TYPE INCOME

**Line 1 Proprietorship (Schedule C)** – For Miamisburg/Austin Center JEDD **residents**, income derived from a profession, sole proprietorship, joint venture, partnership, or other business venture is taxable to Miamisburg/Austin Center JEDD regardless of where that income is earned. Credit for taxes paid to other cities may be permitted against such income if you include copies of tax returns filed and paid in other cities. This also applies to **nonresidents** doing business within Miamisburg/Austin Center JEDD without regard to their place of residence. If you are doing business both in and out of Miamisburg/Austin Center JEDD, you may use Schedule Y to allocate income.

A separate Schedule C must be attached for each business. For resident businesses, rent expense will not be allowed unless the name(s) of landlord(s) are furnished.

**Line 2 Rental Income (Schedule E)** – Information on this schedule must correspond to Schedule E as filed with the Internal Revenue Service, using the same method of depreciation. Net rental income from all types of real estate or other property is taxable for Miamisburg/Austin Center JEDD residents regardless of where the rental is located. Net rental income derived within the City is taxable to the property owners regardless of their place of residence. If a rental property is jointly owned by two or more persons, but no partnership, association or other business entity exists, each co-owner shall declare and pay the tax on his own share of the net income. An annual return is required even though a loss may have been incurred.

**Line 3 Ordinary Income or Loss (Schedule 4797)** – Recapture of depreciation on the disposition of certain depreciable property results in ordinary income subject to the municipal income tax. Federal Form 4797 sets out these items and depreciation recaptured which is treated as ordinary income

**Line 4 Other Schedule E Reportable Income** - Enter reportable Partnership and Royalty income as listed on your Schedule E. Do not include your share of S-Corporation net profit/loss. Taxable Royalties include amounts received from interests in land/rents and royalties derived therefrom. Please attach a copy of your Schedule E & Schedule K-1.

**Lines 5** Enter farm income as reported on your Federal return with Schedule F or Form 4835 attached.

**Line 6A** Sum all the Net Taxable Gain. If you have a loss carryforward from 2017, 2018, 2019, 2020 or 2021 this amount will be used to calculate the allowable loss deduction. See Line 7 for further instructions.

**Line 6B** Sum the applicable City/JEDD taxable income or loss.

**Line 7 Loss Application** – A separate schedule has been created for the calculation and application of Net Operating Losses (NOL). The NOL Schedule is available on the city's website or by contacting the tax office.

**Line 8 Grand Total Business Type Income** – Report on page 1 of the City return, Line 5.

**Schedule Y – Business Allocation Formula** – Formula used by non-residents doing business in and out of Miamisburg/Austin JEDD



**CITY OF MIAMISBURG / AUSTIN CENTER JEDD  
2022 INDIVIDUAL INCOME TAX RETURN**

Due on or before  
**April 18, 2023**

Phone (937) 847-6462  
Fax (937) 847-6470

City of Miamisburg Income Tax Dept.  
10 N. First St., Miamisburg OH 45342

<https://cityofmiamisburg.com/income-tax/>

Last Name	First Name	Initial	Social Security Number	Account Number
If married filing joint, enter Spouse's Last Name		First Name	Initial	Spouse's SSN
Present Address #	Street	Apt.		Did you file a City Tax Return for Tax Year 2021? <input type="checkbox"/> Yes <input type="checkbox"/> No – If no, refer to instructions and indicate why you were not required to file:
City	State	Zip Code		
FILING STATUS	<input type="checkbox"/> Single		Married filing separate return. Enter spouse's SSN: _____ - _____ - _____ Spouse's full name: _____	
	<input type="checkbox"/> Married filing joint return (Even if only 1 had income)			
RESIDENCY STATUS	<input type="checkbox"/> Resident <input type="checkbox"/> Non-Resident <input type="checkbox"/> Partial Year Resident <i>please indicate below:</i>			
DATE MOVED IN: _____ DATE MOVED OUT: _____				
Former Address: _____				

1. TOTAL QUALIFYING WAGES: FROM PAGE 2, WORKSHEET A, BOX 3 (Attach all W-2's or 1099's)	1.
2. LESS EMPLOYEE BUSINESS EXPENSES FROM 2106 (Attach 2106 & Schedule 1 to receive the credit)	2.
3. TOTAL TAXABLE WAGES (Line 1 minus Line 2)	3.
4. OTHER INCOME: ALL GAMBLING & LOTTERY WINNINGS, PRIZES, ETC. (Schedule 1, line 9 – Please attach)	4.
5. BUSINESS TYPE INCOME: PAGE 2, WORKSHEET B, LINE 8 (If loss, enter \$0 – separate from line 3&4 income)	5.
6. TOTAL MIAMISBURG / AUSTIN CENTER JEDD TAXABLE INCOME (Add Lines 3 & 4 & 5)	6.
7. MIAMISBURG / AUSTIN CENTER JEDD INCOME TAX AMOUNT (Multiply Line 6 by 2.25%)	7.
8. A. MIAMISBURG / AUSTIN CENTER JEDD INCOME TAX WITHHELD: WORKSHEET A, BOX 1	8A.
B. INCOME TAX WITHHELD/PAID TO OTHER CITIES: WORKSHEET A, BOX 2	8B.
C. ESTIMATED PAYMENTS / PRIOR YEAR OVERPAYMENTS	8C.
D. TOTAL TAX CREDITS (Add Lines 8A through 8C)	8D.
9. <b>TAX AMOUNT DUE</b> (Subtract Line 8D from Line 7)	9.
10 A. LATE FILING PENALTY (\$25 Per Month, Up To \$150 Max)	10A.
B. LATE PAYMENT PENALTY (15% Of Tax Paid Late, Including Underpaid Estimates)	10B.
C. LATE PAYMENT INTEREST (0.4167% Per Month)	10C.
D. TOTAL PENALTIES, FEES AND INTEREST (Add Lines 10A through 10C)	10D.
11. <b>BALANCE DUE FOR 2022</b> (Add Lines 9 & 10D. Overpayments should be reported on Line 12. Continue to Line 13.)	11.
12. <b>OVERPAYMENT</b> , If Line 12 shows an overpayment*, place amount in preferred box below.	12.
REFUND amount* \$ _____ CREDIT amount to 2023 * \$ _____	13.

**\* NOTICE: Taxes of less than \$10.01 shall not be collected and overpayments less than \$10.01 will not be refunded or credited to another year.**

DECLARATION OF ESTIMATED TAX FOR YEAR 2023 (If tax due will be over \$200) – See Line-by-Line Instructions	
13. TOTAL INCOME SUBJECT TO TAX \$ _____, MULTIPLY BY 2.25%	13.
14. LESS: ANTICIPATED CREDITS (Withholding, Taxes paid to other Cities & Overpayments applied)	14.
15. NET TAXES OWED (Quarterly statements will not be mailed but are available online.)	15.
16. <b>AMOUNT PAID WITH THIS DECLARATION for 1<sup>ST</sup> Quarter Estimated Tax</b>	16.
<b>17. TOTAL AMOUNT PAYABLE TO CITY OF MIAMISBURG (Add lines 11 and 16) DUE BY APRIL 18, 2023</b>	17.

I certify I have examined this return, including accompanying Federal 1040, W-2's, 1099-MISC., 1099-NEC, 1099-C, Schedules and Statements, and to the best of my knowledge and belief it is true, correct and that the figures are the same as used for Federal Income Tax purposes. If an audit of Federal returns is made which affects tax liability shown on this return, an amended return will be filed within three months.

Your Signature _____	Date _____	Spouse's Signature _____	Date _____
Signature of preparer, if other than taxpayer _____	Phone Number _____	Date _____	

May we contact your preparer directly with questions regarding the preparation of this return? <input type="checkbox"/> YES <input type="checkbox"/> NO
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**NOTE: Your return is not complete unless you have included your Federal form 1040, W-2's and Schedules.**

**CITY OF MIAMISBURG/AUSTIN CENTER JEDD  
2022 INDIVIDUAL INCOME TAX RETURN**

**WORKSHEET A - SALARIES, WAGES, TIPS & OTHER COMPENSATION  
(Enter information from W-2's or 1099's, not reported on Schedule C)**

Employer's Name	City Where Employed	Miamisburg / Austin JEDD Tax Withheld	Other City Tax Withheld (Up To 2.25%)	Qualifying Wages / Income
TOTAL		1	2	3

Note: These deductions will only be allowed if they meet the federal guidelines. See the Individual Return Instructions for more detail.

**WORKSHEET B – BUSINESS TYPE INCOME NET PROFIT/LOSS  
(Attach Returns and Federal Schedules)**

	Net Taxable Gain (Loss)	If applicable, Allocated % from Sch. Y below	City/JEDD Taxable Income
1. Proprietorship: Enter Business Name(s) Below <b>Attach Schedule C</b>			
2. Rental Income: <b>Schedule E must be attached and have the street address and city location for each property.</b> (Losses without street address and city will be disallowed)			
3. Ordinary Income or Loss - Attach Schedule 4797			
4. Other Schedule E Reportable Income (i.e. Partnership Income/Loss; Taxable Royalties; etc.) - Attach Schedule E & K-1			
5. Farm Income - Attach Schedule F or Form 4835			
6. SUBTOTAL (Add Lines 1 – 5 above)	6A.		6B.
7. LESS: LOSS CARRYFORWARD**, IF ANY, FROM PRIOR YEARS (ATTACH SCHEDULE)			
8. GRAND TOTAL (Line 6B minus Line 7, see note below)			

**\*\* Starting with the 2017 tax filing, losses could be recorded for future use. Losses could start being used with the 2018 tax filing but will be applied at a reduced rate for five (5) years. Please see the City's website for most updated instructions and Net Operating Loss Schedule. In no case may Schedule C, E or F losses be taken against wages or other miscellaneous income or compensation. \*\***

**SCHEDULE Y – BUSINESS ALLOCATION FORMULA**

The Business Allocation Formula is to be used by non-resident taxpayers who are doing business both inside and outside of the City/JEDD to determine the portion of the net profits attributed to the City/JEDD. Businesses located wholly within the City/JEDD must include copies of tax returns filed and paid in other cities to receive credit for taxes paid to other cities. Make copies of the table below if needed

		A. LOCATED EVERYWHERE	B. LOCATED IN CITY / JEDD	C. PERCENTAGE (B / A)
Step 1	Average original cost of real & tangible personal property	\$	\$	
	Gross annual rentals multiplied by 8	\$	\$	
	Total Step 1	\$	\$	%
Step 2	Total qualifying wages, salaries, commissions and other compensation for all employees	\$	\$	%
Step 3	Gross receipts from sales and work or services	\$	\$	%
Step 4	TOTAL PERCENTAGES			%
Step 5	AVERAGE PERCENTAGE (Divide total percentages by the number of percentages used.) Enter on Worksheet B above.			%

**NOTE: Your return is not complete unless you have included your Federal form 1040, W-2's and Schedules.**