

**City of Montgomery Individual Income Tax Return 2008**

Page 1

City of Montgomery Tax Office  
10101 Montgomery Road  
Montgomery, OH 45242  
Fax: (513) 891-2994

- Due on or before April 15, 2009
- Make check or money order payable to the City of Montgomery
- A minimum penalty of \$25 will be assessed for late filing of this return
- Filing required even if no tax due
- Questions? We have answers. Please call us at (513) 891-2424 and ask for the tax office or visit our website at [www.montgomeryohio.org](http://www.montgomeryohio.org)

|                          |                |  |
|--------------------------|----------------|--|
| Taxpayer's Name, Address | Account Number | SS# Mr. _____<br>SS# Mrs/Ms/Miss _____<br>Phone: Home _____ Business _____<br>If moved during current year, please give date of move:<br>Moved in: _____ Moved out: _____<br>May we contact your preparer directly? <input type="checkbox"/> Yes <input type="checkbox"/> No |
|                          |                | <b>Tax Office use only</b><br>Filed: _____<br>Check #: _____<br>Amount: _____  |

|  |  |          |  |
|--|--|----------|--|
| <b>Attach All Forms to Back of Return</b>  | 1. Qualifying wages - see instructions on page 2 .....   | \$ _____ |  |
|  | <b>Attach W-2 form(s), and page one of the applicable Federal 1040 and schedules for income on Lines 12, 17, 18 and 21, if any.</b>  |          |  |
|  | 2. Other taxable income or deductions from Line 21, page 2 - see instructions on page 2.....   | \$ _____ |  |
|  | 3. Taxable income: (Line 1, plus or minus Line 2) .....  | \$ _____ |  |
|  | 4. Apply Montgomery tax 1% of Line 3 .....   | \$ _____ |  |
|  | 5. Credits   |          |  |
|  | a. Montgomery tax withheld per W-2(s) ..... \$ _____<br>b. 2008 estimated tax paid to Montgomery ..... \$ _____<br>c. 2008 tax paid to City or Village of _____ see instructions on page 2..... \$ _____<br>d. Prior year overpayment ..... \$ _____<br>e. Total credits (Line 5a through 5d) ..... \$ _____ |          |  |
| 6. If Line 4 is greater than Line 5e, payment of balance must accompany this return.....                               | <b>2008 Tax Due</b>  | \$ _____ |  |
| 7. If Line 4 is less than Line 5e, overpayment is to be refunded \$ _____ or credited \$ _____ to next year's estimate |  | \$ _____ |  |

|                            |                                     |                                  |                                   |
|----------------------------|-------------------------------------|----------------------------------|-----------------------------------|
| <b>Tax Office Use Only</b> | A. Late filing penalty \$ _____     | B. Penalty on taxes due \$ _____ | C. Interest on taxes due \$ _____ |
|                            | D. Unpaid balance (Line 6) \$ _____ | E. Total Assessments \$ _____    | = Total Balance due \$ _____      |

**Declaration of Estimated Tax for Year 2009**

|  |          |  |
|--|----------|--|
| 8. Total income subject to tax \$ _____ multiply by tax rate of 1% for gross tax of.....   | \$ _____ |  |
| 9. Less expected tax credits   |          |  |
| a. Withheld by employer for Montgomery, (not to exceed 1% of that portion taxed) ..... \$ _____<br>b. Payments to another municipality, (not to exceed 1% of that portion taxed) ..... \$ _____<br>c. Total credits (Lines 9a and 9b) ..... \$ _____ |          |  |
| 10. Net tax due for 2009 (Line 8 less Line 9c).....  | \$ _____ |  |
| a. Overpayment from prior year (from Line 7 above) .....   | \$ _____ |  |
| 11. Total amount of declaration for 2009 (Line 10 less Line 10a).....  | \$ _____ |  |
| 12. Amount paid with this declaration (not less than 25% of Line 11).....  | \$ _____ |  |
| 13. Balance of estimated tax.....  | \$ _____ |  |
| 14. Total enclosed payment (Line 6 plus Line 12) .....   | \$ _____ |  |

**Make remittance payable to City of Montgomery and attach when filing. If amount due is less than \$1.01, you need not pay. No refunds under \$1.01**

I certify that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, the declaration is based on all information of which preparer has any knowledge.

Signature of Person Preparing if Other than Taxpayer \_\_\_\_\_ Date \_\_\_\_\_

Signature of Taxpayer \_\_\_\_\_ Date \_\_\_\_\_

Signature of Person Preparing if Other than Taxpayer \_\_\_\_\_ Date \_\_\_\_\_

Signature of Taxpayer \_\_\_\_\_ Date \_\_\_\_\_

**Needs to be completed only by those who have taxable income other than wages or who claim expenses as a deduction from such wages.**

- 15. Income not reported on W-2 form(s) (attach 1099-MISC or federal forms/schedules) .....\$ \_\_\_\_\_
- 16. Profit from any business owned (attach Federal Schedule C).....\$ \_\_\_\_\_
- 17. Income from rents\*, royalties, partnerships, estates, trusts, etc. ....\$ \_\_\_\_\_  
(attach copy of Federal Schedule E and Form(s) K-1, if applicable)
  
- 18. Other income (e.g., Federal Schedule F, or 1099-MISC, etc.).....\$ \_\_\_\_\_
- 19. Total of Lines 15, 16, 17 and 18 .....\$ \_\_\_\_\_
  - a. Net loss per prior year(s) city income tax returns .....\$ \_\_\_\_\_
  - b. Total other income .....\$ \_\_\_\_\_
- 20. Credits
  - a. Deductible expenses: (attach IRS Schedule(s) 2106 and/or 3903—see instructions below) .....\$ \_\_\_\_\_
  - b. Nontaxable income: (explain—see instructions below).....\$ \_\_\_\_\_
  - c. Total deductions.....\$ \_\_\_\_\_
- 21. Net other taxable income or deductions (enter on Line 2, page 1).....\$ \_\_\_\_\_

**\*If rental property is located within the City of Montgomery, a current tenant listing must accompany this tax filing. A tenant listing includes name, address, move in/move out date, and phone number, if available.**

Exemptions: Any person under 18 years of age who has not previously filed a return and has no earned income; any retired person who has previously filed a return establishing retired status with the city's tax office and who will continue to have no earned income.

**Instructions:**

Lines 1 through 21, on pages 1 and 2

This form is to be used by individuals who receive income reported on Federal Forms W-2, W-2G, Form 5754, 1099-MISC, or Federal Schedules C, E, F or K-1. Individuals who file as Sole Proprietors of Single Member LLCs should also use this form.

- LINE 1:** List total of all qualifying wages from all W-2 forms. "Qualifying" wages: generally includes amounts reported in the Medicare wage base; and compensation of pre-1986 employees exempt from Medicare solely because of the Medicare grandfathering provision. **Qualifying wages include, but are not limited to: 401-K contributions, deferred annuity plans and stock options.** Attach W-2 Form(s), page one of the applicable Federal form (1040, 1040A or 1040EZ) and Federal Schedules from Form 1040 for income on Lines 12, 17, 18 and 21, if any. Interest, dividends, capital gains, and retirement income are **not** taxable.  
**Gambling winnings are taxable and should be included on this line.**
- LINE 2:** All other taxable income reported on Lines 15 through 21. **Business losses may not be used to offset wages.**
- LINE 5c:** Credit for tax withheld and paid to another municipality may not exceed 1%. Tax withheld at a rate higher than 1% must be reduced (e.g., tax paid to Cincinnati divided by 2.1% equals Montgomery credit; or tax paid to Fairfield divided by 1.5% equals Montgomery credit). **No credit is given for county taxes.**
- LINE 6:** Balance of tax due **must** accompany return.
- LINE 7:** Overpayment will be applied to 2009 estimate unless a refund is requested. By law, all refunds and credits in excess of \$10 are reported to I.R.S.
- LINE 8:** Estimate 2009 income: multiply estimated income by 1%
- LINE 12:** You may pay the full amount of estimated tax with the filing of this form. First quarter payment (25%) **must** accompany this form.
- LINE 14:** Total of payment accompanying return (Line 6 plus Line 12).
- LINE 15:** Enter any taxable income not reported on W-2 form(s). Income reported on 1099-INT, 1099-R and 1099-D is **not** taxable.
- LINE 16:** Attach copies of Federal Schedule(s) **C**. If tax paid to another city — attach copy of city return.
- LINE 17:** If landlord property is within City of Montgomery, a listing of current tenants, including name, address, move in/move out date, and phone number, if available, must be provided for the tax filing to be complete.
- LINE 19:** **Business losses may not be used to offset wages.** Operating loss may be carried forward; maximum period of five years.
- LINE 20a:** Employment expenses included in Line 1. Attach Federal Form 2106. (Applicable only if tax paid to Montgomery.) Moving expense deduction may **not** be used unless reimbursement is included in Line 1. Attach Federal Form 3903.
- LINE 20b:** Income may be pro-rated for residents who move into or from Montgomery during the current year. It is also necessary to adjust any credit claimed for other city tax withheld or paid.

**Examples of deductions that are not allowed:**

Individual Retirement Account (IRA); Simplified Employee Pension (SEP) plan; Keogh (H.R. 10) Retirement Plan.

**Extension Policy:** Extensions may, upon written request, be granted for filing of the annual return, provided an IRS extension has been secured first. **Extension requests must be made in writing and received by the Montgomery Tax Office on or before April 15, 2009.** Only those extension requests received in duplicate with a self-addressed, postpaid envelope will have a copy returned after being appropriately marked.

**Note: Unless accompanied by a payment of the balance of the 2008 tax declared due (Line 6) and at least 25% of the estimated tax for 2009 (Line 11), this form is not a complete legal final return or declaration.**