

CITY OF KENTON INCOME TAX – INDIVIDUAL RETURN FOR TAX YEAR 20_____

111 W Franklin Street, Kenton, OH 43326 ♦ DUE ON OR BEFORE APRIL 15

LATE FILING OF THIS RETURN SUBJECTS YOU TO INTEREST AND A **MINIMUM \$25.00 PENALTY + 1 15% NON-PAYMENT PENALTY**

For Assistance – Call 419-673-1355 or visit our website – www.cityofkenton.com Make checks payable to City of Kenton

IF NAME OR ADDRESS IS INCORRECT MAKE NECESSARY CHANGES
(LIST BOTH NAMES & SOCIAL SECURITY NUMBERS IF FILING A JOINT RETURN)

TAXPAYER SSN: _____

SPOUSE SSN: _____

PHONE NUMBER: _____

IF YOU RENT, NAME AND ADDRESS OF LANDLORD: _____

IF YOU MOVED DURING THE YEAR, YOU MUST COMPLETE LINES BELOW:

DATE OF MOVE: _____

PRESENT ADDRESS: _____

PREVIOUS ADDRESS: _____

IMPORTANT: All Federal Schedules (including "Statements") and 1040 should be attached. Returns received without ALL completed schedules will be marked "INCOMPLETE" and returned to the taxpayer, along with any remittance enclosed with the return. **AN "INCOMPLETE" RETURN IS NOT A FILED RETURN AND CAN CAUSE LATE CHARGES**

I AM NOT REQUIRED TO COMPLETE SECTION B OF THIS TAX RETURN BECAUSE:

- A**
- UNDER 18 YEARS OF AGE
 - ONLY INCOME IS FROM NON TAXABLE SOURCE, LIST SOURCE _____
 - TOTAL/PERMANENT DISABILITY
 - MOVED FROM KENTON PRIOR TO 1/1/2019, LIST DATE OF MOVE _____
 - UNEMPLOYED
 - TAXPAYER DECEASED, LIST DATE OF DEATH _____

65 YEARS OF AGE OR OLDER WITH NO CITY TAXABLE INCOME (indicate proof income status attached) _____

B

EMPLOYER'S NAME	AMOUNT OF KENTON INCOME TAX (KENTON 3302) WITHHELD	TOTAL W-2 WAGES (Box 5 Medicare wages for most individuals)	Tax Office Use Only – Do not use this space
1. TOTAL (Attach all W-2s)	1A.	1B.	

- ATTACH W-2s HERE**
- 2. INCOME OTHER THAN WAGES FROM WORKSHEETS ON REVERSE..... 2. _____
 - 3. TOTAL INCOME (ADD "TOTAL TAXABLE WAGES" FROM LINE 1B AND "OTHER INCOME" FROM LINE 2)..... 3. _____
 - 4. TAX – LINE 3 MULTIPLIED BY 1.50% (.0150)..... 4. _____
 - 5A. KENTON TAX WITHHELD (FROM 1A)..... 5A. _____
 - 5B. ESTIMATED PAYMENTS..... 5B. _____
 - NO CREDIT PERMITTED FOR TAXES PAID TO OTHER CITIES**
 - 5C. TOTAL TAX CREDITS (ADD 5A and 5B)..... 5C. _____
 - 6. IF LINE 4 IS GREATER THAN LINE 5C ENTER BALANCE DUE (NOT LESS THAN \$10.00)..... 6. _____
 - 7. IF LINE 5C IS GREATER THAN LINE 4 ENTER OVERPAYMENT (NOT LESS THAN \$10.00)..... 7. _____
 - AMOUNT TO BE: REFUNDED \$ _____ (Minimum \$10) OR CREDITED TO NEXT YEAR \$ _____ (Minimum \$10)
 - 8. PENALTY \$ _____ INTEREST \$ _____ (After April 15)..... 8. _____
 - RETURNS FILED AFTER APRIL 15th ARE SUBJECT TO:**
 - A. NON-PAYMENT PENALTY (15% OF TAX UNPAID) \$ _____ + INTEREST (0.5% INTEREST PER MONTH) \$ _____**
 - B. LATE FILING PENALTY (\$25.00 PER MONTH UP TO A MAXIMUM OF \$150.00) \$ _____**
 - 9. BALANCE DUE (ADD LINE 6 AND 8) Payable to City of Kenton..... 9. _____
- Payments may be made via cash, check, money order, or debit/credit card**

DECLARATION OF ESTIMATED TAX

- 10. TOTAL ESTIMATED TAX (1.50% MULTIPLIED BY ESTIMATED KENTON TAXABLE INCOME)..... 10. _____
- 11. LESS CREDITS (INCLUDING PRIOR YEAR CREDIT FROM LINE 7)..... 11. _____
- 12. NET TAXES OWED..... 12. _____
- 13. AMOUNT PAID WITH THIS DECLARATION (1/4 OF LINE 12)..... 13. _____
- 14. TOTAL DUE (ADD LINES 9 AND 13)..... 14. _____**

C I certify 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. This returned is signed under penalty of perjury. If this return was prepared by a Tax Preparer, I am authorizing them to disclose information concerning this return to the Kenton Tax Office. YES NO

Signature of Taxpayer or Agent _____ Date _____ Signature of Spouse _____ Date _____

Signature/Address of preparer (if other than taxpayer) _____ Date _____

WORKSHEET A – OTHER INCOME (As documented by Returns, Attachments, 1099s and Schedules)

TYPE	LOCATION	Net Taxable Gain From Fed. Schedule or Income Amount	Net Taxable Loss From Fed. Schedule or Income Amount
Proprietorship (Schedule C)			
Rental Income (Schedule E)			
Recapture of Depreciation on Sale of Rental Property (Schedule 4797)			-----N/A-----
Reportable Partnership Income (Schedule E/K-1)			
Farm Income (Schedule F)			
1099 Income (not reported on Schedule C)			-----N/A-----
Prior Year Losses Carried Forward			
TOTAL TO LINE 2 ON REVERSE			

In no case may business losses be taken against wages or other compensation earned as an employee. Effective for tax year 2018, the operating loss-carryforward follows the Ohio Revised Code special rules in tax years 2018 through 2022. Please review ORC 718 for more information.

Only the resident partner's share of partnership or S-Corp income or losses not attributable to Kenton should be included on this return.

SCHEDULE Y – BUSINESS ALLOCATION FORMULA

The Business Allocation Formula is to be used by taxpayers who have a place or places of business outside Kenton to determine the portion of the net profits attributed to that part of the business within the boundaries of Kenton. **Businesses located wholly within the Kenton city limits must include copies of tax returns filed and paid in other cities in order to allocate less than 100% to Kenton.**

	A. LOCATED EVERYWHERE	B. LOCATED IN KENTON	C. PERCENTAGE (B/A)
Step 1. Average original cost of real and tangible personal property.....	\$ _____	\$ _____	
Gross annual rentals multiplied by 8.....	_____	_____	
Total Step 1.....	\$ _____	\$ _____	_____ %
Step 2. Gross receipts from sales and work or services.....	\$ _____	\$ _____	_____ %
Step 3. Total qualifying wages, salaries, commissions and other compensation for all employees.....	_____	_____	_____ %
Step 4. Totals.....	\$ _____	\$ _____	_____ %
Step 5. AVERAGE PERCENTAGE (Divide total percentages by number of percentages used.) Multiply by Net Taxable Gain from Federal Schedule C and enter on Worksheet A.			_____ %

SCHEDULE H – OTHER INCOME NOT INCLUDED ON FEDERAL SCHEDULES

RENTAL INCOME (if a Federal Return is not required)

1. Location of Property	2. Amount of Rent Received	3. Mortgage Interest Payment	4. Repairs	5. Other Expenses	6. Total Expenses (add boxes 3, 4 & 5 together)	7. Total Income or Loss (subtract box 6 from box 2)

INCOME FROM SALES OR SERVICES (if a Federal Return is not required)

1. Type of Products Sold or Services Provided	2. Total Received from Customers	3. Total Paid for Products or Materials	4. Total Income or Loss (subtract box 3 from box 2)

Enter Total Income or Loss (Box 7 for Rental Income and/or Box 4 for Income from Sales and Service) under "Other Income" on Worksheet A.

GENERAL INFO

Late filing penalties are \$25.00 per month (or part thereof) up to a maximum of \$150.00
 Taxes not paid by the due date (April 15) are subject to a one-time 15% penalty
 Monthly interest on unpaid taxes is 0.5% percent per month (or part thereof)

Having trouble filling out your return? Contact our office for assistance.

Incomplete returns will be returned to the taxpayer and may subject your account to late filing penalties.

To avoid late filing penalties, tax returns should be filed by April 15 even if you are unable to pay your taxes in full at that time.

Effective for Tax Year 2010, no credit is allowed for taxes paid to other cities. If you work outside the City of Kenton, you should make estimated payments on your tax liability to avoid a large balance due at filing and additional penalties.

A rental property within the City of Kenton is considered a business within the City and a tax return is required even if no tax is due.

Kenton is a mandatory filing city – this means that a tax return is required even if no tax is due.

Check or money orders should be made payable to the "City of Kenton". Pay by credit/debit card at our website – www.cityofkenton.com (processing fees will be charged).