

A RESIDENT IS...an individual who is domiciled in this City. A domicile is that place where an individual has his true, fixed and principal establishment, and to which, whenever he is absent, he has the intention of returning. The place where an individual actually lives is presumed to be his domicile and that domicile, once established, continues until a change is in fact shown. Domicile is not changed by removal for a definite period of time or for a particular purpose such as employment. Abandonment of the domicile does not occur until the acquisition of a new one.

A RESIDENT IS ALSO...for Kenton income tax purposes, an individual temporarily **LIVING** in Kenton for purposes such as employment and/or education, etc., and is therefore covered by City services and protection.

WHO MUST FILE: IT IS MANDATORY THAT YOU FILE THIS RETURN, EVEN IF NO TAX IS DUE.

- ALL KENTON RESIDENTS and partial year residents ages 18 and over.
- RETIRED RESIDENTS age 65 or over if they have rental, business income or earned income.
- EVERY BUSINESS ENTITY that conducts business within or for the City of Kenton. *This includes owners of rental property within the City of Kenton.*
- ALL PASS THROUGH ENTITIES (any class of entity the income or profits from which are given pass-through treatment under the Internal Revenue Code) shall be taxed at the hands of the entity, not the hands of the owners of the entity.

WHEN TO FILE: Taxpayers who end their taxable year on December 31 must file their return on or before April 15.

REQUEST FOR EXTENSION OF TIME TO FILE: An extension to file Kenton tax only may be granted upon filing a request and paying the anticipated tax owed not later than April 15. The taxpayer shall make the request by providing a letter of request that includes the taxpayer's name, address, social security number or federal tax identification number. **A copy of the timely filed Kenton extension to file or a timely filed Federal extension to file must be attached to the return when filed to avoid late filing penalties.** An extension request that is granted is for an extension of time to file and not an extension to pay.

PARTIAL YEAR RESIDENTS: If you were a Kenton resident (see definition above) only part of the year, you must file a tax return covering that time. Report the amount of income you earned while you were a Kenton 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 Kenton 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 you pro-rate your income, also pro-rate any city tax that was withheld on the same income. Attach a worksheet explaining your calculations.

WHERE TO FILE: The return is to be filed with:

City of Kenton
Division of Income Tax
111 W. Franklin Street
Kenton, OH 43326

ESTIMATED TAX PAYMENTS: Every person who anticipates any taxable income which is not subject to withholding of income tax or who engages in any business, profession, enterprise or activity subject to Kenton taxation and such income results in tax due shall file a declaration and pay estimated tax. The payments are due on April 15, June 15, September 15, and January 15. Estimated tax forms are included with this return.

EMPLOYEE BUSINESS EXPENSES: Employee business expenses are now deductible only under very specialized circumstances. Please review your employee business expenses with your tax professional to determine if you meet this limited criteria to deduct these expenses and attached all required proof that you meet this criteria.

CREDIT FOR TAXES PAID TO OTHER CITIES: EFFECTIVE BEGINNING TAX YEAR 2010, No credit is allowed for taxes paid to other cities.

BUSINESS ACTIVITY: The net loss from a business activity may not be used to offset qualifying wages from employment. However, if a taxpayer is engaged in two or more taxable business activities to be included on the same return, the net loss of one, except any portion of a loss separately reportable for municipal tax purposes to another taxing entity, may be used to offset the profits of another for purposes of arriving at overall net profits. *NOTE: Gambling losses may only be used to offset gambling winnings. Gambling losses cannot be used to offset income from other business activities.*

TAX PREPARATION: If you are unable to prepare your tax return please contact our office at 419-673-1355 for assistance. *Taxpayers are responsible for the delivery of their tax return to the City of Kenton.*

GAMBLING AND LOTTERY WINNINGS AND LOSSES: Winnings as reported on line 21 of Federal 1040 are taxable to the City of Kenton. Losses may be claimed to the extent of winnings as reported on your Federal return. *NOTE: Gambling losses may only be used to offset income from other business activities.*

A COPY OF THE KENTON INCOME TAX RULES AND REGULATIONS IS AVAILABLE AT OUR WEBSITE
www.cityofkenton.com

CONTACT INFORMATION:

Phone: (419) 673-1355
Fax: (419) 674-2383

PAYMENT INFORMATION:

- Checks or money orders should be made payable to the "City of Kenton".
- Mastercard / VISA / Discover / American Express accepted (processing fees will be charged) at our website – www.cityofkenton.com
- NO CASH ACCEPTED.

**This is a basic overview and does not replace or supersede the Kenton City Income Tax Rules and Regulations which are available at our website – www.cityofkenton.com.*

Please include phone number to easily contact you in case of errors on forms.

- Sign
- Date
- Remember to include all supporting income documentation

Preparing your City of Kenton Individual Income Tax Return:

SECTION A – If you have no taxable or reportable income for the tax year, complete Section A and Section C only. If you have taxable income, you must complete Section B. **Kenton residents 65 years of age or older with no city taxable income should check the appropriate box and provide proof of age/type of income.**

SECTION B – Line 1. Enter name of employer, amount of Kenton city tax withheld and the wages from W-2 Box 5 (Medicare Wages). Enter totals on Lines 1A and 1B. Copies of all W-2s must be attached to the return.

Line 2. Enter the TOTAL of all income, other than W2 wages, subject to the tax. All unincorporated business schedules and 1099 income must be listed on Worksheet A or Schedule H (back of the form). *A loss listed on Line 2 may not be subtracted from wages on Line 1.*

Line 3. Enter the total of Lines 1B and Line 2. *A loss listed on Line 2 may not be subtracted from wages on Line 1B.*

Line 4. Multiply Line 3 by 1.50% (.0150). This is your Kenton City tax.

Line 5A. Enter total tax withheld for Kenton from Line 1A.

Line 5B. Enter the total of all estimated payments made to Kenton for this tax year plus any credit from a prior year return. Add any estimated payments made after the date indicated on this line to the preprinted amount.

Line 5C. Enter the total of Lines 5A and 5B. These are your credits to be applied to your Kenton City tax.

Line 6. If Line 4 is greater than Line 5C, enter the difference here. This is the amount of your tax due. If the amount is less than **\$10.00**, no payment is required. **You should file by April 15^h even if you cannot pay in full.**

Line 7. If Line 5C is greater than Line 4, enter the difference here. This amount will be credited toward next year's tax if no selection is made. No refund or carryover credit will be given of tax withheld for another city. **Refunds less than \$10.00 are not made. Credits less than \$10.00 will automatically be credited to next year's tax.**

Line 8. Penalty/Interest will be computed at the time the return is filed.

Line 9. Enter the total of Lines 6 and 8. This is your total due.

Line 10. Enter your estimated tax for next year (Projected income multiplied by 1.50% [.0150]).

Line 11. Enter any estimated credits based on employer withholdings or prior year credits carried forward.

Line 12. Subtract Line 11 from Line 10. This is your estimated City of Kenton tax liability.

Line 13. Enter first quarter estimated taxes due (25% [.25] of Line 12).

Line 14. Enter the total of Line 9 and Line 13. This is your total due by April 15th. **You should file by April 15, even if you cannot pay in full. Make checks or money orders payable to the City of Kenton. Mastercard/VISA/Discover/American Express accepted in person, via our website – www.cityofkenton.com (processing fees will be charged). CASH WILL NOT BE ACCEPTED.**

SECTION C – Sign and date. Attach all supporting documentation. An incomplete return is an unfiled return and can be subject to late fees and penalties.

Taxable Income

Allowance for uniforms, autos and travel Annual leave lump sum payment Bonuses Commissions Compensation paid in goods, services, property or the use thereof at fair market value same as to IRS Contributions made by or on behalf of employees to 401K or deferred compensation plans Contributions made by or on behalf of employees to a tax deferred annuity or stock purchase plan Cost of group term life insurance over \$50,000 Director's fees Disability income received as a benefit of employment Employee contributions to cost of fringe benefits Employer paid education assistance if IRS taxed Executor fees Gambling winnings, prizes and lottery winnings Golden parachute payments Honorariums Incentive payments Income buyouts Income from guaranteed annual wage contracts Income from wage continuation plans	Miscellaneous earned income, examples: child-care, house cleaning, yard work (1099-Misc) Moving expense reimbursement in excess of expense Net profits of incorporated or unincorporated business Ordinary income from Form 4797 to the extent of depreciation allowed or allowable Prizes, awards and gifts if connected with employment Profit sharing Royalties, if not derived from intangible property Salaries Severance pay Sick pay if premiums paid by employer Stipends if work required Stock bonus incentive plans Stock options as indicated on W-2 Strike benefits paid by or on employer's behalf Supplemental unemployment pay paid by employer Taxes paid by employer on employee's behalf Tips Union steward fees Vacation pay Wages
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Non-Taxable Income

Alimony Annuities Capital gains Compensation for personal injury Compensation for property damages Copyright and patent income Disability income paid by SS or other Federal Dividends (1099-Div) Election worker compensation up to \$1000 Government allotments Housing for clergy Income earned while under age 18 Income of religious, fraternal, charitable, scientific, literary or educational institutions to the extent derived from tax-exempt: real estate, tangible or intangible property or activities	Insurance benefits- unless connected with employment Interest income (1099-Int) Meals and lodging required on premises Military pay including National Guard and reserve Moving expense reimbursement to extent of expenses Pension income (1099-R) Royalties if derived from intangible property Sick pay if premiums paid by employee Social Security benefits Unemployment compensation payments Welfare payments Workers compensation payments
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**This is a basic overview and does not replace or supersede the Kenton City Income Tax Rules and Regulations which are available at our website – www.cityofkenton.com*

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
 - TOTAL/PERMANENT DISABILITY
 - UNEMPLOYED
 - ONLY INCOME IS FROM NON TAXABLE SOURCE, LIST SOURCE _____
 - MOVED FROM KENTON PRIOR TO 1/1/2019, LIST DATE OF MOVE _____
 - 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.	

- 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).

ESTIMATED TAX FILING INSTRUCTIONS

WHO MUST MAKE A DECLARATION:

- (1) EVERY RESIDENT of the City of Kenton, Ohio who expects to receive taxable income, wherever earned, from which the Kenton income tax will not be completely withheld.
- (2) EVERY NON-RESIDENT of Kenton, who expects to receive taxable income, earned or derived within or from the City, from which the Kenton income tax will not be completely withheld.
- (3) EVERY BUSINESS ENTITY conducting activities or producing taxable income within or for the City of Kenton.

HOW TO FILE DECLARATION:

Declaration of estimated tax for the year can be made on the Kenton City Income Tax return or directly to the City of Kenton, Division of Taxation, 111 W. Franklin St, Kenton, OH 43326.

PAYMENT OF ESTIMATED TAX:

The estimated tax or the first quarterly payment may be paid in full with your Income Tax Return, or must be paid quarterly on or before April 15, June 15, September 15 and January 15.

WHAT IS TAXABLE INCOME:

- (1) FOR RESIDENT INDIVIDUALS the qualifying wages, commissions and other compensation whether paid in cash, property or other consideration, wherever earned; the distributive share of net income from partnerships or associations wherever conducted; net income from rental property wherever situated; and any other income not expressly excluded by the Kenton Income Tax Ordinance
- (2) FOR RESIDENT BUSINESS OR PROFESSIONAL ENTITIES, whether sole-proprietorships, fiduciaries, estates or trusts, the term income shall be deemed to mean the net profits arising from the business activities wheresoever conducted.
- (3) FOR NON-RESIDENT INDIVIDUALS the qualifying wages, commissions and other compensation as enumerated in (1) to the left, but only to the extent earned within or derived from the City of Kenton.

□ □ □

**CURRENT TAX RATE IS 1.50%
NO CREDIT FOR TAX PAID TO OTHER CITIES**

□ □ □

ESTIMATE FORMULA: Gross taxable income x 1.50% x 90% equals amount to be paid by January 15 of the following tax year.

EXAMPLE: Kenton resident's taxable wages are estimated to be \$25,000. Employee works in another city with a local income tax rate of .5%. Since no credit is allowed for taxes paid to other cities, to calculate Kenton estimated tax liability: \$25,000.00 X .0150 = \$375.00.

Please call the Tax Office at 419-673-1355 for further assistance in calculating estimated payments.

ESTIMATED TAX WORKSHEET

(KEEP FOR YOUR RECORDS - DO NOT FILE)

- 1. Enter your total estimated Kenton taxable income..... 1. \$ _____
- 2. Multiply Line 1 by 1.50% (.0150) and enter here..... 2. \$ _____
- 3. TAX CREDITS
 - a. Enter the tax your employer will withhold and send directly to Kenton a. \$ _____
 - b. Enter the overpayment (carry-over) from your previous year Kenton return, if any c. \$ _____
 - c. Enter other credits d. \$ _____
- 4. Enter your total credits. (Add lines 3 a. thru 3 c.) 4. \$ _____
- 5. Net Estimated Tax Due (Subtract Line 4 from Line 2)..... 5. \$ _____
- 6. Enter ¼ of Line 5 here, as your quarterly estimated payment. (If this computation is for less than one year, divide Line 5 by the number of quarters remaining in the year.) 6. \$ _____

PAY THE FIRST ESTIMATED PAYMENT WITH YOUR TAX RETURN.

ENTER THE AMOUNT ON LINE 6 ON EACH OF THE VOUCHER.

TAX YEAR _____

for office use only

DATE RECEIVED _____

PAYMENT TYPE _____

FILING PERIOD _____ / _____

AMT. REC'D \$ _____

FORM XQ-1

**CITY OF KENTON
111 W Franklin St
Kenton, OH 43326**

**20__ ESTIMATED TAX PAYMENT
2nd Quarter – Due on or before June 15
419-673-1355**

Payment Enclosed \$ _____

Taxpayer Social Security Number	Spouse Social Security Number
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Taxpayer's Name & Address

TAX YEAR _____

for office use only

DATE RECEIVED _____

PAYMENT TYPE _____

FILING PERIOD _____ / _____

AMT. REC'D \$ _____

FORM XQ-1

**CITY OF KENTON
111 W Franklin St
Kenton, OH 43326**

**20__ ESTIMATED TAX PAYMENT
3rd Quarter – Due on or before Sept 15
419-673-1355**

Payment Enclosed \$ _____

Taxpayer Social Security Number	Spouse Social Security Number
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Taxpayer's Name & Address

TAX YEAR _____

for office use only

DATE RECEIVED _____

PAYMENT TYPE _____

FILING PERIOD _____ / _____

AMT. REC'D \$ _____

FORM XQ-1

**CITY OF KENTON
111 W Franklin St
Kenton, OH 43326**

**20__ ESTIMATED TAX PAYMENT
4th Quarter – Due on or before Jan 15
419-673-1355**

Payment Enclosed \$ _____

Taxpayer Social Security Number	Spouse Social Security Number
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Taxpayer's Name & Address
