FILE WITH
INCOME TAX DEPARTMENT
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ATTACH ALL W-2's AND APPROPRIATE FEDERAL SCHEDULES TO BACK SIDE OF TAX RETURN

MAKE CHECKS AND MONEY ORDERS PAYABLE TO CITY OF TIFFIN

# 2015

## TIFFIN INCOME TAX RETURN

FOR USE BY ALL TAXPAYERS ON A CALENDAR YEAR BASIS OR OTHER

TAXABLE PERIOD BEGINNING _____ AND ENDING_____
CALENDAR YEAR TAXPAYERS FILE ON OR BEFORE APRIL 15, 2016
OR THE IRS DUE DATE
FISCAL YEARS NEED TO FILE WITHIN 4 MONTHS OF ENDING DATE.

**ALL FULL OR PARTIAL YEAR RESIDENTS OF TIFFIN MUST FILE A RETURN, EVEN IF TAX HAS BEEN WITHHELD.**

IF YOU MOVED INTO OR OUTSIDE THE CITY LIMITS DURING THE TAX YEAR, STATE DATE

**DATE MOVED** _____

INTO TIFFIN ☐ OUT OF TIFFIN ☐

**FILING STATUS**

☐ **SINGLE** ☐ **MARRIED FILING JOINT**

☐ **MARRIED FILING SEPARATE**

**SPOUSE NAME IF FILING SEPARATE** _____

SOCIAL SECURITY NUMBER

TAXPAYER _____

SPOUSE _____

FEDERAL I.D. NO. (BUSINESS)

IF YOU RENT, PLEASE GIVE NAME AND ADDRESS OF LANDLORD.

NAME _____

ADDRESS _____

IF TAXPAYER AND SPOUSE ARE FULLY RETIRED AND WITHOUT TAXABLE INCOME, PLACE AN "X" IN THIS BOX, SIGN, DATE AND RETURN FORM BY DUE DATE. ☐

**NAME** _____

**ADDRESS** _____

**PHONE** _____

**EMAIL** _____

**1. ENTER DIRECTLY BELOW THE TOTAL OF ALL W-2 MEDICARE WAGES (BOX 5), SALARIES, TIPS AND OTHER EMPLOYEE COMPENSATION, INCLUDING SICK PAY PAID BY A THIRD PARTY, SUCH AS BY AN INSURANCE COMPANY. (ATTACH ALL W-2 FORMS.)**

OTHER CITY TAX W/H NOT TO EXCEED 1 3/4%

| COLUMN 1. PRINT EMPLOYER'S NAME | COLUMN 2. TIFFIN TAX W/H | COLUMN 3. NAME OF OTHER CITY | COLUMN 4. AMOUNT OF TAX W/H | COLUMN 5. MEDICARE WAGES / ETC. |
|---|---|---|---|---|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| TOTAL TIFFIN TAX W/H | $ | TOTAL OTHER CITY TAX W/H | $ | |
| | TO LINE 6 A | | TO LINE 6 D | |

TOTAL WAGES IN COLUMN 5 ..... (1) $ _____

2. ENTER 1099-MISC. NOT TO BE CONFUSED WITH 1099 (G, R, INT., OR DIV) AND/OR W-2G INCOME
**IMPORTANT -- REFER TO INSTRUCTIONS FOR PREPARING TIFFIN CITY INCOME TAX RETURN FOR LINE 2** ..... (2) $ _____

3. INCOME OTHER THAN WAGES FROM LINE 29 FROM PAGE 2 OF THIS FORM ..... (3) $ _____

4. TOTAL INCOME (LINES 1, 2, 3) ..... (4) $ _____

5. TIFFIN INCOME TAX 1 3/4%. (.0175) OF LINE 4 ..... (5) $ _____

6. CREDITS

(A) TIFFIN CITY TAX WITHHELD BY EMPLOYER(S). (TOTAL FROM COLUMN 2 ABOVE) ..... $ _____

(B) PRIOR YEAR CREDIT (DO NOT ROUND) ..... $ _____

(C) ESTIMATED TAX PAID (DO NOT ROUND) ..... $ _____

(D) TAX PAID TO OTHER CITIES/NOT TO EXCEED 1 3/4%. (TOTAL FROM COLUMN 4 ABOVE) ..... $ _____

**(E) CREDIT FOR NONDEDUCTIBLE EXPENSES (FROM WORKSHEET – SEE INSTRUCTIONS)** ..... $ _____

**(F) TOTAL CREDITS ALLOWED (ADD LINES A, B, C, D AND E) (DO NOT ROUND).** ..... (6) $ _____

7. **2015** TAX DUE (LINE 5 LESS LINE 6 **F**) (AMOUNTS OF LESS THAN ONE DOLLAR ($1.00) SHALL NOT BE COLLECTED OR REFUNDED) .... (7) $ _____

7a. PENALTY FOR FILING AFTER DUE DATE, ADD $25.00 PLUS INTEREST (SEE GENERAL INFORMATION PENALTY & INTEREST SECTION) .(7a) $ _____

8. AMOUNT PAYABLE TO THE CITY OF TIFFIN INCOME TAX (PAYMENT IN FULL MUST ACCOMPANY THIS FORM) ..... (8) $ _____

**CREDIT CARD PAYMENTS:** **Convenience Fee of $3.50 charged on all credit card payments**

VISA ☐ MasterCard ☐

CARD # _____ EXP. DATE_____ ENTER PIN NUMBER FROM SIGNATURE LINE ON REVERSE SIDE OF CARD _____ – _____

9. OVERPAYMENT CLAIMED $ _____ CREDIT TO NEXT YEAR DECLARATION ☐ REFUND ☐ AMOUNT _____

SIGNATURE _____

## DECLARATION OF ESTIMATED TAX FOR YEAR 2016

**DO NOT COMPLETE THIS SECTION IF ALL TAX IS TO BE WITHHELD**

**NOTE: BEFORE PROCEEDING WITH THIS DECLARATION OF ESTIMATED TAX SECTION, REFER TO INSTRUCTIONS PAGE FOR IMPORTANT CHANGES IN PREPARING ESTIMATES.**

10. ESTIMATED TAX DUE. REFER TO LINE 10 OF INSTRUCTIONS ..... (10) $ _____

11. ENTER 1/4 OF THE AMOUNT IN LINE 10 (required if amount on Line 10 is $200 or more) ..... (11) $ _____

12. SUBTRACT OVERPAYMENT FROM PRIOR YEAR: ENTER AMOUNT FROM LINE 9 TO BE CREDITED TO THIS ESTIMATE ..... (12) $ _____

13. ENTER AMOUNT TO BE PAID WITH THIS DECLARATION ..... (13) $ _____

**14. TOTAL AMT. DUE: TAX FOR 2015 (LINE 8) $_____ PLUS AMOUNT OF 2016 EST. TAX DUE (LINE 13) $_____ = ..... (14)** $

I CERTIFY THAT I HAVE EXAMINED THIS RETURN (INCLUDING ACCOMPANYING SCHEDULES AND STATEMENTS) AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IT IS CORRECT AND COMPLETE.
☐ If this tax return was prepared by a tax practitioner, check here if we may contact him/her directly with questions regarding the preparation of this return.

SIGNATURE OF PERSON PREPARING IF OTHER THAN TAXPAYER _____ DATE

ADDRESS _____ PHONE NO.

X _____
SIGNATURE OF TAXPAYER DATE

X _____
SIGNATURE OF SPOUSE **PHONE NO.**

## ATTACH ALL W-2'S AND FEDERAL SCHEDULES **HERE**

### SCHEDULE C – PROFIT (or Loss) FROM BUSINESS OR PROFESSION

1. TOTAL RECEIPTS, LESS ALLOWANCES, REBATES AND RETURNS ..... $ _____
2. LESS: (a) COST OF GOODS SOLD, OR (b) COST OF OPERATIONS, WHICHEVER IS APPLICABLE .....(INDICATE LABOR CHARGES INCLUDED $_____) ..... $ _____
3. GROSS PROFIT FROM SALES, ETC. (LINE 1 LESS LINE 2) ..... $ _____
4. RENTS RECEIVED, IF CONNECTED WITH TRADE OF BUSINESS ..... $ _____
5. DIVIDENDS $_____; INTEREST $_____; ROYALTIES $_____ ..$ _____
6. OTHER BUSINESS INCOME (SPECIFY) ..... $ _____
7. TOTAL BUSINESS INCOME BEFORE DEDUCTIONS ..... $ _____

BUSINESS DEDUCTIONS

8. COMPENSATION OF OFFICERS ..... $ _____
9. SALARIES AND WAGES NOT DEDUCTED ELSEWHERE..... $ _____
10. PAYMENTS TO PARTNERS ..... $ _____
11. RENTS (PAID TO)..... $ _____
12. INTEREST ON BUSINESS INDEBTEDNESS ..... $ _____
13. a.CITY INCOME TAXES ON BUSINESS ..... $ _____
    b.OTHER BUSINESS TAXES ..... $ _____
14. UTILITIES ..... $ _____
15. INSURANCE ..... $ _____
16. DEPRECIATION, AMORTIZATION, DEPLETION..... $ _____
17. REPAIRS ..... $ _____
18. ADVERTISING AND PROMOTION..... $ _____
19. AUTO, TRUCK AND TRAVEL ..... $ _____
20. OTHER ..... $ _____
21. TOTAL BUSINESS DEDUCTIONS (TOTAL OF LINES 8 TO 20) ..... $ _____
22. NET PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION (LINE 7 LESS LINE 21)..... $ _____

### SCHEDULES E & F – INCOME FROM RENTS OR FARM (If not included in Schedule C)

| Kind and Location of Property | Gross Rent or Farm Income | Depreciation | Repairs | Other Expenses | Net Income (or loss) |
|---|---|---|---|---|---|
| | | | | | |
| | | | | | |
| | | | | | |

23. TOTAL INCOME (OR LOSS) SCHEDULE E & F ..... $ _____

24. NET PROFIT (OR LOSS) FROM BUSINESS, PARTNERSHIP, PROFESSION OR CORPORATION **(TOTAL LINE 22 ABOVE OR MAY SUBSTITUTE FEDERAL SCH. "C," 1065, 1120, 1120S, 1120A OR K-1)** ..... $ _____
25. ADJUSTMENT FROM SCHEDULE X. ADD LINE G $_____ DEDUCT LINE O $_____ (+ OR -)..... $ _____
26. TOTAL AFTER ADJUSTMENT ..... $ _____
27. AMOUNT ALLOCABLE TO TIFFIN. IF SCHEDULE "Y" IS USED _____% OF LINE 26 ..... $ _____
28. NET PROFIT (OR LOSS) FROM FARM INCOME, RENTAL PROPERTY. **(TOTAL LINE 23 ABOVE OR MAY SUBSTITUTE FEDERAL SCHEDULE E OR F)** ..... $ _____
29. TOTAL NET PROFIT (OR LOSS) FROM BUSINESS ACTIVITIES. (LINE 26, 27, AND/OR 28) IF LOSS. WRITE **"LOSS"** ..... $ _____

(ENTER TOTAL OF LINE 29 ON LINE 3 ON FRONT OF THIS RETURN, UNLESS THE RESULT IS A NEGATIVE FIGURE, THEN WRITE THE WORD **"LOSS"** ON LINE 3)

NOTE: LOSS FROM BUSINESS ACTIVITY MAY NOT BE USED AS A DEDUCTION FROM WAGE/SALARY TYPE EARNINGS.

### SCHEDULE X RECONCILIATION WITH FEDERAL INCOME TAX RETURN

ITEMS NOT DEDUCTIBLE

A. CAPITAL LOSS (EXCLUDING ORDINARY LOSSES)..... $ _____
B. 5% OF INTANGIBLE INCOME INCLUDED IN I, J, K ..... $ _____
C. TAXES BASED ON INCOME..... $ _____
D. NET OPERATING LOSS DEDUCTION PER FED. RETURN ..... $ _____
E. PAYMENT TO PARTNERS ..... $ _____
F. OTHER EXPENSES NOT DEDUCTIBLE..... $ _____
(EXPLAIN) ..... $ _____
..... $ _____
..... $ _____
G. (ENTER ON LINE 25 PAGE 2 THIS RETURN) .....TOTAL $ _____

ITEMS NOT TAXABLE

H. CAPITAL GAINS (EXCLUDING ORDINARY GAINS)..... $ _____
I. INTEREST INCOME..... $ _____
J. DIVIDENDS..... $ _____
K. INCOME FROM PATENTS AND COPYRIGHTS ..... $ _____
L. UNREIMBURSED TRAVEL EXPENSE **(ATTACH FORM 2106)** ..... $ _____
M. SCH C MEDICAL CARE INSURANCE PREMIUMS **(ATTACH 1040 PAGE 1)** ...$ _____
N. OTHER INCOME EXEMPT FROM TIFFIN TAX (EXPLAIN) ..... $ _____
..... $ _____
O. (ENTER ON LINE 25 PAGE 2 THIS RETURN)) .....TOTAL $ _____

### SCHEDULE Y FOR PROPER ALLOCATION, COMPLETE ALL STEPS

| | A. LOCATED EVERYWHERE | B. LOCATED IN TIFFIN | C. PERCENTAGE (B / A) |
|---|---|---|---|
| STEP 1. AVERAGE VALUE OF REAL AND TANGIBLE PERSONAL PROPERTY AND / OR GROSS AMOUNT RENTALS PAID MULTIPLIED BY 8..... | _____ | _____ | _____ |
| STEP 2. GROSS RECEIPTS FROM SALES MADE AND / OR WORK OR SERVICES PERFORMED ..... | _____ | _____ | _____ |
| STEP 3. WAGES, SALARIES, ETC. PAID ..... | _____ | _____ | _____ |
| STEP 4. TOTAL PERCENTAGES ..... | _____ | _____ | _____ |

STEP 5. AVERAGE PERCENTAGE (DIVIDE TOTAL PERCENTAGES BY NUMBER OF PERCENTAGES USED - CARRY TO LINE 27 ABOVE .. _____ % _____