

Village of Monroeville Individual Income Tax Return

FOR TAX OFFICE USE

2009

Due by April 15, 2010
filing is required even if
no taxes are owed.

Income Tax Department
P.O. Box 496
Monroeville, OH 44847-0496
Telephone: (419) 465-4443

For calendar year ending December 31, 2009 or for the fiscal year
From _____, 20____ through _____, 20____

Date Entered _____

Refund Amount \$ _____

Name: _____
Address: _____
City: _____

Social Security Number(s):
Yours _____ - _____ - _____
Spouse's _____ - _____ - _____
Are you a resident? Yes ___ No ___

Section A - Enter Total Salaries, Wages and Other Compensation				COPIES OF ALL W-2 FORMS MUST BE ATTACHED	
1	2	3	4	5	
NAME OF EMPLOYER	City Where Employed	Monroeville Tax Withheld	Other City Tax Withheld not to Exceed 1%	Qualifying Wages (Box 5 of W-2)	
TOTALS					

CHECK BOX FOR EACH ATTACHMENT	Description	Amount
	1. Total of qualifying wages (Total of Column 5, section A)	_____
	2. Form 2106 Expenses (from Page 2 Worksheet)	(_____)
	3. Individual income/losses other than wages (attach Fed. Schedule C, E, F, 1099 Misc, K-1)	_____
	4. Net Income Subject to Monroeville City Income Tax (Balance of lines 1 through 3)	_____
	5. Monroeville Income Tax - 1% of Line 4	_____
	6. Paid on Monroeville Income Tax:	
	A. Monroeville Tax Withheld From wages (Total Column 3)	_____
	B. Paid on declaration Including Prior Year Credit	_____
	C. Paid to another city (Total Cannot Exceed 1% Gross Wages in Other City (Total col. 4)	_____
	7. Total Credits (Add Lines 6 A, B and C)	_____
	8. Balance Due (Subtract Line 7 from Line 5)	_____
	9. If Line 7 is Greater Than Line 5, Enter Overpayment Here (No refund if less than \$1.00)	_____

Use X to indicate whether overpayment is to be refunded or applied against 2010 declaration

2010 Declaration of Estimated Monroeville Income Tax

10. Total Estimated Income Subject to Monroeville Income Tax for 2010	_____
11. Monroeville Income Tax - 1% of Line 10	_____
12. Less - Taxes to be Withheld by Employer(s) (not to Exceed 1% of Gross Wages)	_____
Overpayment or Credit from 2009 return (Line 9)	Total
13. Net Estimated Tax Due (Line 11 less Line 12 total) (If less than \$100.00, no payment is needed)	_____
14. Paid with this Estimate (minimum 1/4 of Line 13)	_____
15. Total Due (Add Lines 8 and 14) do not pay if less than \$1.00.	_____

Certification: Under penalty of perjury I hereby certify that the above is a true and correct statement of my taxable income.

Preparer's Signature (If other than taxpayer) _____ Date _____ Taxpayer's Signature _____ Date _____

Address _____ F.E.I.N. or Soc. Sec. No. _____ Spouse's Signature (If joint return) _____ Date _____

THIS FORM MUST BE FILED WITH THE MONROEVILLE INCOME TAX DEPARTMENT

SCHEDULE H - OTHER INCOME NOT INCLUDED IN SCHEDULES C OR E

INCOME FROM PARTNERSHIPS, ESTATES & TRUSTS, FEES, TIPS, GAMBLING & LOTTERY WINNINGS, ETC.

Received From	For (describe)	Amount
TOTAL INCOME SCHEDULE H		

TRANSFER PROFITS ONLY TO PAGE 1, LINE 3

FORM 2106 EMPLOYEE EXPENSE WORKSHEET - ATTACH COPIES OF FORM 2106 & SCHEDULE A AS FILED WITH IRS

- 1. Total Gross Wages associated with Form 2106..... \$ _____
- 2. Gross Wages taxed in other cities associated with Form 2106..... \$ _____
- 3. Wages taxable to Monroeville (line 1 minus line 2) \$ _____
- 4. Monroeville apportionment Factor (divide line 3 by line 1) \$ _____
- 5. Enter amount from line 10, Form 2106 \$ _____
- 6. 2% of Line 3 \$ _____
- 7. Subtract sum of Line 6 from Line 5 \$ _____
- 8. Monroeville deductible Unreimbursed Employee Expenses (multiply line 7 by line 4 and TRANSFER TO PAGE 1, LINE 2 \$ _____

VILLAGE OF MONROEVILLE INCOME TAX RETURN INSTRUCTIONS FOR INDIVIDUALS

- WHO MUST FILE:** Individual resident of Monroeville who has income subject to city income tax; resident or non-resident engaged in business in Monroeville as a sole proprietor, or who has net profit from rentals, a profession, or partnerships. A tax return must be filed even if there is no tax due.
- WHEN TO FILE:** Tax return is due by April 15 every year, or by the 15th day of the fourth month after the close of a fiscal year.
- WHERE TO FILE:** File with - Village of Monroeville
Income Tax Department
P.O. Box 496
Monroeville, OH 44847-0496
- WHO TO CONTACT:** For additional assistance, contact the Village Income Tax Department at (419) 465-4443.

Income subject to Village Income Tax includes:

1. Wages, salaries and other compensation.
2. Bonuses and tip income.
3. Commissions, fees and other earned income.
4. Sick pay (including third party sick pay).
5. Employer supplemental unemployment benefits (SUB Pay).
6. Employee contributions to retirement plans.
7. NET rental income.
8. NET profits from business or profession, etc.
9. Income from partnerships, estates or trusts.
10. State unemployment benefits
11. Gambling, prize and lottery winnings.

Income NOT subject to Village Income Tax includes:

1. Interest or dividend income.
2. Pension and retirement income.
3. Social security.
4. Proceeds of insurance.
5. Spousal support
6. Military pay allowances (by members of the Armed Forces of the U.S.)
7. Earnings of person under 16 years of age.
8. Capital gains.

ATTACHMENTS: the following items must be attached to the return as they apply to you - all W-2 forms; page 1 (one) of the applicable 1040; copies of Federal schedules A, C, E, F and K; payment for any balance due on Line 15; and a copy of your extension, if applicable.

EXTENSION OF TIME TO FILE for good cause may be granted by the Administrator. Make written request stating the reason for extension or submit a copy of your Federal extension request on or before the due date.

PART-YEAR RESIDENT: Attach computation of part year allocation, if applicable. Indicate date of move to or from Monroeville.

CREDIT FOR TAXES PAID TO ANOTHER CITY: If you work in another city and pay city income tax in that city, you can receive up to 1% credit for the taxes that you have paid. If the city has a city income tax of less than 1%, you must pay the difference to Monroeville. If the city has a city income tax greater than 1%, you can only receive credit on your Monroeville tax return for a maximum of 1%. No credit will be given for school income tax paid to other cities.

UNREIMBURSED EMPLOYEE BUSINESS EXPENSE: Complete form 2106 Employee Expense Worksheet on the back of the return. Only the portion of the expenses allocated against Monroeville wages and reduced by 2% can be deducted. For 2106 expenses allocated against wages earned in other cities, a tax return must be filed in those cities. You must attach copies of Federal Form 2106 and Schedule A as filed with the IRS.

OPERATING LOSSES cannot be offset against gross compensation. Rental losses are considered operating losses. Operating losses allocable to Monroeville may be applied against the portion of the profit of succeeding year (s) allocable to Monroeville, until exhausted but in no event for more than three taxable years. No portion of a net operating loss shall be carried back against net profits of any prior year.

DECLARATION OF ESTIMATED TAX: A declaration of estimated tax must be filed by every person and business entity with an anticipated liability for the following year of \$100.00 or more after withholding. The declaration must be filed by April 15th every year, or by the 15th day of the fourth month after the close of a fiscal year, and must be accompanied by a least one-fourth of the estimated tax. The remaining installments will be billed by the Village Income Tax Department.

PENALTY AND INTEREST: Penalty for failure to file a tax return or to pay taxes when due is 1-1/2% per month with a minimum penalty of \$25.00. Interest on any unpaid balance and underpayment of tax is 1-1/2% per month. Failure to receive an annual return shall not excuse any taxpayer from filing a return. Failure to file may result in prosecution.

DECLARATION OF EXEMPTION: If you feel that you are not subject to Village of Monroeville Income Tax, please complete the form on the reverse side of these instructions and return it to the Income Tax Office.