

OFFICE (419) 897-7120  
MON. THRU FRI.: 8:00 TO 5:00  
www.maumee.org

# 2008 MAUMEE INCOME TAX RETURN EZ

DIVISION OF INCOME TAX  
400 CONANT STREET • MAUMEE, OHIO 43537-3300  
DUE APRIL 15, 2009

### OFFICE USE ONLY

PAID W/RET. \_\_\_\_\_  
 CHECK  CASH  
BAL \_\_\_\_\_ REF \_\_\_\_\_  
LI \_\_\_\_\_ CRTR \_\_\_\_\_  
CR \_\_\_\_\_ AUD \_\_\_\_\_  
P & I \_\_\_\_\_ POSTED \_\_\_\_\_  
NEEDS \_\_\_\_\_

FISCAL YEAR END \_\_\_\_\_

PHONE NUMBER \_\_\_\_\_

NAME(S) \_\_\_\_\_

ADDRESS \_\_\_\_\_

CITY STATE ZIP \_\_\_\_\_

**If you are a Maumee resident working in another taxing municipality and you travel as part of your job please check here  and see specific Instruction D.**

MAUMEE RESIDENT  YES  NO  
Date Moved In or Out of Maumee in 2008:  
 IN  OUT DATE \_\_\_\_\_

Previous Address: \_\_\_\_\_

Present Address: \_\_\_\_\_

Will you have 2009 taxable income?  Yes  No

If not, please explain \_\_\_\_\_

Do you own this Property? \_\_\_\_\_ or Rent \$

Name and Address of landlord: \_\_\_\_\_

S.S. NO. or E.I.D. NO. \_\_\_\_\_

OCCUPATION \_\_\_\_\_

SPOUSE S.S. NO. \_\_\_\_\_

OCCUPATION \_\_\_\_\_

- Did you claim a deduction for un-reimbursed employee business expenses? (Federal Form 2106) Yes No
- Did you own or operate a business? Yes No
- Were you a partner or shareholder in a business? Yes No
- Did you rent land, farmland, buildings, houses, apartments or other properties to anyone? Yes No
- Did you receive a Federal Form 1099-Misc? Yes No
- Did you file any of the following forms with your Federal return?  
Schedule C Schedule E Schedule F Schedule K-1 Schedule 4797 Yes No

## THIS FORM MAY NOT BE USED IF YOU ANSWERED YES TO ANY OF THE ABOVE LISTED QUESTIONS. W-2 INCOME ONLY.

### 1. Compensation from Wages (Attach W-2's Top of Reverse Side)

NAME OF EMPLOYER	City/Township Where Physically Working/Located	(a) Tax Withheld on W-2 Box 19	(b) Wages X 1.5%	(c) Enter Smaller Amt. (a) or (b)	GROSS WAGES Enter Greater Amt. Box 5 or 18 of W-2
Income subject to Maumee Income Tax				TOTAL 1C \$	1 \$

- MAUMEE INCOME TAX (1.5% of Line 1. This line must be completed whether or not you work or pay taxes to the City of Maumee) 2
- Total withholding credits per Column 1c above (W-2 must indicate city tax paid)..... 3
- Tax on income with no withholding, Paid or Due City of \_\_\_\_\_ (Not to Exceed 1.5%) (Attach copy of return) 4
- Estimated tax payments and prior year overpayments..... 5
- TOTAL CREDITS .....(Lines 3 + 4 + 5) 6
- BALANCE OF TAX DUE (make check payable to **Commissioner of Taxation**) Amounts under \$5.00 will not be billed or refunded.....(Lines 2 - 6) 7
- LATE FILING FEE — \$10.00 First 30 days — \$5.00 each 30 day period thereafter .....\$ (8a) \_\_\_\_\_  
PENALTY 1% per month of Line 7 \$ (8b) \_\_\_\_\_. INTEREST 1% per month of Line 7 \$ (8c) \_\_\_\_\_  
(Lines 8a + 8b + 8c) 8
- TOTAL AMOUNT DUE — PAYMENT IN FULL MUST ACCOMPANY THIS RETURN.....(Lines 7 + 8) 9
- If Line 7 is an overpayment, indicate the amount to be credited to the 2009 estimate ( \_\_\_\_\_ )  
or the amount to be refunded ( \_\_\_\_\_ )

The undersigned declares that this return (and accompanying schedules) is a true, correct and complete return for the taxable period stated and if an audit of Federal return is made which affects tax liability shown on this return, an amended return will be filed within 3 months. Check the box next to your signature to authorize us to speak directly to your preparer regarding your return.

Signature \_\_\_\_\_ Date \_\_\_\_\_

Tax Preparer's Signature \_\_\_\_\_ Date \_\_\_\_\_

Spouse Signature or Title of Person Signing for Business \_\_\_\_\_ Date \_\_\_\_\_

Name and Address of Firm of Employer \_\_\_\_\_ Phone No. \_\_\_\_\_

# INSTRUCTIONS FOR MAUMEE INCOME TAX RETURNS — 2008 EZ

## GENERAL INFORMATION

1. This return is to be used by individuals with W-2 income only. **AN AFFIRMATIVE ANSWER TO THE QUALIFYING QUESTIONS ELIMINATES USING THIS FORM.** Receipt of forms indicates an obligation to which you must respond.

### 2. WHEN AND WHERE TO FILE RETURN, ASSISTANCE, FORMS

The return is to be filed on or before April 15, 2009, if you are on a calendar year basis. If you are on a fiscal year basis it is due the fifteenth day of the fourth month after the end of the fiscal year.

Make checks payable to Commissioner of Taxation. We do accept payments by credit card, and we do accept checks drawn on your credit card account. Payments shall be allocated first to penalties due, then to interest due and then to taxes due.

Mail your completed return to: Division of Taxation, City of Maumee, 400 Conant Street, Maumee, Ohio 43537-3300.

Taxpayer assistance and additional forms are available at our office or by calling (419) 897-7120 between 8:00 A.M. and 5:00 P.M. weekdays. E-mail address is [tax@maumee.org](mailto:tax@maumee.org). Our Web Site is [www.maumee.org/residential/income.htm](http://www.maumee.org/residential/income.htm).

A NEW EZ FORM IS AVAILABLE TO THOSE TAXPAYERS QUALIFIED PER THE FORM REQUIREMENTS.

### 3. EXTENSION OF TIME FOR FILING RETURNS

A copy of the Federal extension is required on or before the original due date of the Maumee return. The extended date for filing the Maumee return will be the same as the extended date for the federal return regardless of the original due date of the return. Statutory interest will be charged from the original due date of the return until date of actual payment.

To extend the time for filing to a date other than that provided by the Automatic Federal Extension, file a request in writing prior to the due date of the Automatic Extension.

### 4. WHO IS REQUIRED TO FILE

You must file a Maumee Income Tax return, whether or not there is tax due, if: you are a resident of Maumee; a non-resident who derives income from the City of Maumee on which no tax is withheld; a resident or non-resident business entity (individual, partnership, corporation, LLC, etc.) who conducts business within the City of Maumee or who has net profits derived from sales made, work done, services performed or rendered or other activities conducted in Maumee.

### 5. INCOME SUBJECT TO THE TAX

Residents must report all income, including but not limited to sources listed below, whether received as cash or other property, including income derived from sources outside the City of Maumee and/or outside the State of Ohio, from all wages, salaries, bonuses, commissions, fees, tips; profits and/or losses from businesses, professions, partnerships, Sub S corps, LLC's or similar business

entities; winnings from lotteries or wagers; rents in excess of \$100.00 per month; cost of group term life insurance over \$50,000.00, employer supplemental benefits (SUB pay) and employee contributions to retirement plans.

### 6. WHAT CONSTITUTES NET PROFIT

Net profit of any business entity is the same as reported to IRS with adjustments for Maumee for the requirements of the Ordinance and Regulations and rulings of the Commissioner.

### 7. THE FOLLOWING ARE NOT DEDUCTIBLE IN DETERMINING NET PROFITS FOR MAUMEE INCOME TAX PURPOSES:

- (A) Municipal, Federal or State Income Taxes.
- (B) Gift, Estate or Inheritance Taxes.
- (C) Taxes for local benefits or improvements to property which tend to increase its value.
- (D) Taxes on property producing income not taxable by the Municipal Income Tax Ordinance.
- (E) The Federal Investment Credit.
- (F) Loss on the sale, exchange, or other disposition of depreciable property used in the taxpayer's business.

### 8. DEDUCTIONS AND CREDITS

Unreimbursed employee travel expense taken as an itemized deduction on your federal tax return is an allowable deduction using the same amount allowed on your federal return. Deduct on Page 2, Schedule X and attach federal forms 2106 and 1040 Schedule A as filed with IRS. Form 2106 deductions must be filed with the city in which you are employed. If you are not employed in Maumee, file for your refund with the city that has your withholding tax.

Credit for taxes withheld or paid to another city cannot exceed 1.5% of income taxed. Figure the credit by dividing the tax withheld by the other city's rate of tax multiplied by 1.5%

The following expenses paid by self-employed taxpayers, though permitted by IRS, are not permitted deductions for the City of Maumee: health insurance premiums and self-employment tax. No deduction is permitted for contributions to IRA or Keogh plans.

### 9. INCOME NOT TAXABLE

The following are not subject to Maumee Tax: unemployment compensation, pensions or annuities received as a result of retirement, workers' compensation, interest and dividends from intangible property, active duty military pay and life insurance proceeds.

### CONFIDENTIAL

"All information requested for City of Maumee income tax purposes is mandated to be "Confidential" by the Maumee Code and compliance with such section by the City does not infringe on any protection afforded to."

## SPECIFIC INSTRUCTIONS

A. If the return is made for a period other than a calendar year, insert ending date of the accounting period.

B. **NAME AND CURRENT ADDRESS:** If your name or address was printed incorrectly, draw a line through the incorrect information and make the necessary corrections.

C. Enter your social security number and occupation and check whether or not you are a Maumee resident. If you moved since January 1, 2008, print the date moved.

D. **MAUMEE RESIDENTS - IF YOU ARE A MAUMEE RESIDENT EMPLOYED IN ANOTHER TAXING MUNICIPALITY AND YOU TRAVEL AS PART OF YOUR JOB, PLEASE CALL OUR OFFICE FOR INFORMATION AND FORM RELATIVE TO CLAIMING A REFUND OF A PORTION OF THE TAXES WITHHELD TO OTHER MUNICIPALITIES.**

**Line 1.** List wages and salaries, attach W-2's. Your return will not be processed without a copy of W-2. Photostatic copies will be accepted. For tax withheld to Maumee, enter W-2 amount in Columns (a) and (c).

**Line 2.** Multiply Line 1 by 1.5%. THIS LINE MUST BE COMPLETED IN ORDER TO PROPERLY COMPLETE YOUR RETURN.

**Line 3.** If city tax was withheld for any city, figure credit in #1 above and enter total from column 1C here.

**Line 4.** If you paid tax directly to another city, or if tax was paid on your behalf by a partnership, on income included in this return, enter city name, attach copy of other city return, and figure credit the same as in #1 above.

**Line 5.** Enter amounts you paid on your quarterly estimates or amounts carried forward from your prior year's return.

**Line 6.** Total Lines 3 thru 5, enter here.

**Line 7.** If Line 2 is greater than Line 6, there is a balance due. Make checks payable to the Commissioner of Taxation.

**Line 8.** If your return is filed after April 15, enter the Late Filing Fee and penalty and interest due.

**Line 9.** Total Amount Due is computed on this line. Make checks payable to the Commissioner of Taxation.

**Line 10.** If your tax is overpaid you may choose between a refund or having the overpayment credited to your 2009 estimate.

### SIGNATURE

Both taxpayer and spouse must sign and date the return. Tax preparers should sign the return.