

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

MAUMEE INCOME TAX RETURN
 (TAX YEAR) DIVISION OF INCOME TAX
 400 CONANT STREET • MAUMEE, OHIO 43537-3300
 DUE APRIL 15, _____

OFFICE USE ONLY

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

FISCAL YEAR END _____

ACCOUNT # _____

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 ____ :
 IN OUT DATE _____

**CLICK ABOVE & FILLIN THE YEAR, ACCOUNT#, NAME, ADDRESS & ZIP.
 THE ACCURACY OF THE CALCULATIONS ON THE RETURN IS DEPENDENT ON
 ENTRY AND KNOWLEDGE OF THE INSTRUCTIONS FOLLOWING THE TAX FORMS.**

S.S. NO. or E.I.D. NO. _____

OCCUPATION _____

SPOUSE S.S. NO. _____

OCCUPATION _____

Previous Address: _____

Present Address: _____

Will you have ___ taxable income? Yes No

If not, please explain _____

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

Name and Address of landlord: _____

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
TOTAL				1C	\$
				1	\$

Proceed to Line 11 if tax payer's only income is from W-2 wages

2. Income from self-employment (Attach Federal Schedule, C, E, F, or K-1's)	2		
3. Income from rents or leases (Attach Federal Schedule E) or Ordinary income (Attach Form 4797)	3		
4. Partnership income (Attach Federal Form 1065)	4		
5. Corporation income (Attach Federal 1120, 1120S, 1120A)	5		
6. Miscellaneous income (Attach 1099's or explain source) Do not include dividends or interest.....	6		
7. Schedule X, page 2, item (I) ADD \$ _____, Item (Z) DEDUCT \$ _____ Net difference Plus or (Minus).....	7		
8. Total Income subject to Maumee Income Tax (Losses not deductible from W-2 income(Lines 1 thru 7)	8		
9. Amount of Business Income Only allocable to Maumee Schedule Y, page 2 (_____%)	9		
10. Less allocable Maumee Net Loss from previous year (limited to 5 years).....	10		
11. Income subject to Maumee Income Tax.....	11		
12. MAUMEE INCOME TAX (1.5% of Line 11. This line must be completed whether or not you work or pay taxes to the City of Maumee)	12		
13. Total withholding credits per Column 1c above (W-2 must indicate city tax paid).....	13		
14. Tax on income with no withholding, Paid or Due City of _____ (Not to Exceed 1.5%) (Attach copy of return)	14		
15. Estimated tax payments and prior year overpayments.....	15		
16. TOTAL CREDITS(Lines 13 + 14 + 15)	16		
17. BALANCE OF TAX DUE (make check payable to Commissioner of Taxation) Amounts under \$5.00 will not be billed or refunded.....(Lines 12 - 16)	17		
18. LATE FILING FEE — \$10.00 First 30 days — \$5.00 each 30 day period thereafter\$ (18a) _____ PENALTY 1% per month of Line 17 \$ (18b) _____. INTEREST 1% per month of Line 17 \$ (18c) _____ (Lines 18a + 18b + 18c)	18		
19. TOTAL AMOUNT DUE — PAYMENT IN FULL MUST ACCOMPANY THIS RETURN(Lines 17 + 18)	19		
20. If Line 17 is an overpayment, indicate the amount to be credited to the 2008 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. _____

SCHEDULE X – RECONCILIATION

For use ONLY if income on Lines 4-5, page 1, is from Federal Tax Return

Items Not Deductible

- A. Federally deducted losses from IRC 1221 or 1231 property dispositions \$ _____
- B. Five percent of intangible income reported in letter O, except that from IRC 1221 property dispositions..... _____
- C. Federally deducted taxes based on income _____
- D. Guaranteed payments or accruals to or for current or former partners or members _____
- E. Federally deducted dividends, distributions, or amounts set aside for, credited to, or distributed to REIT or RIC investors _____
- F. Federally deducted amounts paid or accrued to or for qualified retirement plans, health insurance plans, and life insurance plans for owners or owner-employees of non-C corporation entities _____
- G. Other _____
- H. Other _____
- I. Total Items Not Deductible (Enter on Line 7, Page 1) \$ _____

Items Not Taxable/Items Not Deductible on Federal Forms

- N. Federally reported income and gains from IRC 1221 or 1231 property dispositions except to the extent the income and gains apply to those described in IRC 1245 or 1250 \$ _____
- O. Federally reported intangible income such as, but not limited to interest, dividends, and patent and copyright income _____
- P. Amount of Federal Tax Credits to the extent they have reduced corresponding operating expenses _____
- Q. Not Previously Deducted IRC Section 179 Expense _____
- R. Partnership, S corp, LLC charitable contributions _____
- S. Other _____
- T. Unreimbursed travel expense – reduce by 2% AGI (Attach Federal Forms 2106 and 1040 Schedule A) _____
- Z. Total Items Not Taxable/Deductible on Federal Forms (Enter on Line 7, Page 1) \$ _____

SCHEDULE Y – BUSINESS ALLOCATION FORMULA

(NOT FOR USE BY RESIDENT INDIVIDUALS)

	a. Located Everywhere	b. Located in Maumee	c. Percentage (b ÷ a)
STEP 1: Original Cost of Real & Tang. Personal Property	_____	_____	
Gross Annual Rentals Paid multiplied by 8	_____	_____	
Total Step 1	_____	_____	_____ %
STEP 2: Gross Receipts from Sales Made and/or Work or Services Performed	_____	_____	_____ %
STEP 3: Wages, Salaries, and Other Compensation paid	_____	_____	_____ %
STEP 4: Total Percentages			_____ %
STEP 5: Average Percentage (Divide Total Percentages by Number of Percentages Used)			Carry to Line 9, page 1 _____ %

SCHEDULE Z – PARTNERSHIP INCOME

Name and address of partnership and EID No. (Attach K-1's)

_____ \$ _____
 _____ \$ _____
 TOTAL PARTNERSHIP INCOME \$ _____

PARTNERS' DISTRIBUTIVE SHARE OF PARTNERSHIP INCOME

To Be Completed If Partnership Files An Information Only Return

Name, Residence Address and S.S. Number of Each Partner	Distributive Share of Each Partner Amount
_____	_____
_____	_____
_____	_____
_____	_____
	TOTAL \$ _____

CITY OF MAUMEE

Estimated Tax –

1

FOR CALENDAR YEAR _____ OR FISCAL YEAR _____

CITY OF _____ NAME OF EMPLOYER
RESIDENCE _____ OR TYPE BUSINESS _____

S.S.#/FED. I.D.# _____

NAME(S)

ADDRESS

CITY STATE ZIP

PAYMENT NO. 1 DUE FOR INDIVIDUALS
APRIL 15, _____ ; BUSINESSES APRIL 15,
OR FISCAL DATE _____

Estimated Tax
For The
Year Ending _____ (A) \$ _____
(Line 3 of Worksheet)

Amount Due This Quarter (B) \$ _____

Less Unused Overpayment (C) \$ (_____)

Amount of This Payment (D) \$ _____

Taxpayer's Signature _____ Date _____

MAKE CHECK OR MONEY ORDER PAYABLE TO:
CITY OF MAUMEE, OHIO – INCOME TAX
(419) 897-7120
MAIL TO: INCOME TAX DEPARTMENT
400 CONANT ST.
MAUMEE, OHIO 43537

CITY OF MAUMEE

Estimated Tax –

2

FOR CALENDAR YEAR _____ OR FISCAL YEAR _____

CITY OF _____ NAME OF EMPLOYER
RESIDENCE _____ OR TYPE BUSINESS _____

S.S.#/FED. I.D.# _____

NAME(S)

ADDRESS

CITY STATE ZIP

PAYMENT NO. 2 DUE FOR INDIVIDUALS
JULY 31, _____ ; BUSINESSES JUNE 15,
OR FISCAL DATE _____

Estimated Tax
For The
Year Ending _____ (A) \$ _____

Amount Due This Quarter (B) \$ _____

Less Unused Overpayment (C) \$ (_____)

Amount of This Payment (D) \$ _____

Taxpayer's Signature _____ Date _____

MAKE CHECK OR MONEY ORDER PAYABLE TO:
CITY OF MAUMEE, OHIO – INCOME TAX
(419) 897-7120
MAIL TO: INCOME TAX DEPARTMENT
400 CONANT ST.
MAUMEE, OHIO 43537

CITY OF MAUMEE

Estimated Tax –

3

FOR CALENDAR YEAR _____ OR FISCAL YEAR _____

CITY OF _____ NAME OF EMPLOYER
RESIDENCE _____ OR TYPE BUSINESS _____

S.S.#/FED. I.D.# _____

NAME(S)

ADDRESS

CITY STATE ZIP

PAYMENT NO. 3 DUE FOR INDIVIDUALS
OCT. 31, _____ ; BUSINESSES SEPT. 15,
OR FISCAL DATE _____

Estimated Tax
For The
Year Ending _____ (A) \$ _____

Amount Due This Quarter (B) \$ _____

Less Unused Overpayment (C) \$ (_____)

Amount of This Payment (D) \$ _____

Taxpayer's Signature _____ Date _____

MAKE CHECK OR MONEY ORDER PAYABLE TO:
CITY OF MAUMEE, OHIO – INCOME TAX
(419) 897-7120
MAIL TO: INCOME TAX DEPARTMENT
400 CONANT ST.
MAUMEE, OHIO 43537

CITY OF MAUMEE

Estimated Tax –

4

FOR CALENDAR YEAR _____ OR FISCAL YEAR _____

CITY OF _____ NAME OF EMPLOYER
RESIDENCE _____ OR TYPE BUSINESS _____

S.S.#/FED. I.D.# _____

NAME(S)

ADDRESS

CITY STATE ZIP

PAYMENT NO. 4 DUE FOR INDIVIDUALS
JAN. 31, _____ ; BUSINESSES DEC. 15,
OR FISCAL DATE _____

Estimated Tax
For The
Year Ending _____ (A) \$ _____

Amount Due This Quarter (B) \$ _____

Less Unused Overpayment (C) \$ (_____)

Amount of This Payment (D) \$ _____

Taxpayer's Signature _____ Date _____

MAKE CHECK OR MONEY ORDER PAYABLE TO:
CITY OF MAUMEE, OHIO – INCOME TAX
(419) 897-7120
MAIL TO: INCOME TAX DEPARTMENT
400 CONANT ST.
MAUMEE, OHIO 43537

INSTRUCTIONS FOR MAUMEE INCOME TAX RETURNS — 2008

GENERAL INFORMATION

1. This return is to be used by individuals, partnerships, corporations, or any other entity. 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. Our Web Site is 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. IF YOU HAVE NO OTHER TAXABLE INCOME OR ADJUSTMENTS TO YOUR WAGES, SKIP TO LINE 11 AND COMPUTE YOUR TAX LIABILITY. For tax withheld to Maumee, enter W-2 amount in Columns (a) and (c).

Line 2. Enter self-employment income. If partnership income is included on this line, complete Schedule Z on page 2, and attach K-1's.

Line 3. Enter income from rents or leases. To be subject to tax, the gross rent from all properties subject to Maumee tax must exceed \$100.00 per month. Also enter ordinary income from Form 4797.

Line 4. Partnership Income. If an information only return is filed, complete Schedule Z on page 2, or attach copies of all K-1 Forms.

Line 8. Total lines 1 through 7. Losses from the operation of a business, including rental losses, are not deductible from W-2 income but may be carried forward for a period of five (5) years to apply against subsequent profit.

Line 9. If allocation formula is used enter the percentage of allocation and multiply it times Line 8.

Line 10. Enter loss carry forward from prior years to be used against current year's profit.

Line 11. Is the amount subject to Maumee income tax.

Line 12. Multiply Line 11 by 1.5%. THIS LINE MUST BE COMPLETED IN ORDER TO PROPERLY COMPLETE YOUR RETURN.

Line 13. If city tax was withheld for any city, figure credit in #1 above and enter total from column 1C here.

Line 14. 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 15. Enter amounts you paid on your quarterly estimates or amounts carried forward from your prior year's return.

Line 16. Total Lines 13 thru 15, enter here.

Line 17. If Line 12 is greater than Line 16, there is a balance due. Make checks payable to the Commissioner of Taxation.

Line 18. If your return is filed after April 16, enter the Late Filing Fee and penalty and interest due.

Line 19. Total Amount Due is computed on this line. Make checks payable to the Commissioner of Taxation.

Line 20. 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.