

Form IR Filed With  
MORROW TAX DEPT.  
150 E. PIKE STREET  
MORROW, OH 45152

# MORROW INCOME TAX RETURN 20\_\_

FILING REQUIRED EVEN IF NO TAX IS DUE  
ON OR BEFORE APRIL 15TH  
LATE FILING SUBJECTS YOU TO A \$20.00 PENALTY  
AND INTEREST ON ANY TAX DUE

MAKE CHECK OR  
MONEY ORDER PAYABLE TO:  
VILLAGE OF MORROW  
TAX DEPT.  
PHONE: (513) 899-2821  
FAX: (513) 899-3170

8:00 A.M. to 4:30 P.M.

TAXPAYER'S NAME AND ADDRESS (IF SS#, Name, Address is incorrect make corrections)

SSN TAXPAYER \_\_\_\_\_  
SSN SPOUSE \_\_\_\_\_  
TAXPAYER EMPLOYER \_\_\_\_\_  
SPOUSE EMPLOYER \_\_\_\_\_  
PHONE NO. ( ) \_\_\_\_\_  
If moved since the previous return was filed give date:  
Moved INTO Morrow: \_\_\_\_\_  
Moved OUT of Morrow: \_\_\_\_\_

**PART A.** I/WE ARE NOT REQUIRED TO COMPLETE PART B OF THIS RETURN  
DUE TO THE FOLLOWING REASON (PLEASE CHECK) SIGNATURE(S) REQUIRED AT BOTTOM OF FORM.

- TOTAL/PERMANENT DISABILITY
- RETIREMENT INCOME ONLY
- MOVED OUT PRIOR TO; LIST MOVE DATE: \_\_\_\_\_
- LIST NEW ADDRESS: \_\_\_\_\_
- DECEASED: DATE OF DEATH: \_\_\_\_\_
- ONLY INCOME IS FROM NON-TAXABLE SOURCE; LIST SOURCE: \_\_\_\_\_

**PART B. FORMS RECEIVED WITHOUT COMPLETE DOCUMENTATION WILL BE RETURNED.**

*OFFICE USE ONLY*

|                                                                                                |                             |          |
|------------------------------------------------------------------------------------------------|-----------------------------|----------|
| 1. TOTAL GROSS WAGES, SALARIES, TIPS, AND OTHER COMPENSATION .....                             | \$ _____                    | \$ _____ |
| <small>(USE GREATER OF BOXES 1, 5 OR 18 FROM W-2)</small>                                      |                             |          |
| 2. OTHER TAXABLE INCOME OR DEDUCTIONS FROM SIDE 2 - SEE INSTRUCTIONS .....                     | \$ _____                    | \$ _____ |
| 3. TAXABLE INCOME: (LINE 1 PLUS OR MINUS LINE 2) .....                                         | \$ _____                    | \$ _____ |
| 4. MORROW TAX - 1% OF LINE 3 .....                                                             | \$ _____                    | \$ _____ |
| 5. CREDITS:                                                                                    |                             |          |
| A. TAX WITHHELD BY EMPLOYER FOR VILLAGE OF MORROW ....                                         | \$ _____                    | \$ _____ |
| B. 20__ ESTIMATED TAX PAID TO VILLAGE OF MORROW.....                                           | \$ _____                    | \$ _____ |
| C. 20__ ESTIMATED TAX PAID CITY OR VILLAGE OF _____ ...                                        | \$ _____ (NOT TO EXCEED ½%) | \$ _____ |
| D. PRIOR YEAR OVERPAYMENTS.....                                                                | \$ _____                    | \$ _____ |
| E. TOTAL CREDITS.....                                                                          | \$ _____                    | \$ _____ |
| 6. IF LINE 4 IS GREATER THAN LINE 5D PAYMENT OF BALANCE MUST ACCOMPANY THIS RETURN - TAX DUE : | \$ _____                    | \$ _____ |
| PENALTY \$ _____, INTEREST \$ _____ TOTAL ... \$ _____                                         |                             |          |
| A. TOTAL AMOUNT DUE .....                                                                      |                             | \$ _____ |
| 7. OVERPAYMENT TO BE REFUNDED \$ _____ OR CREDITED \$ _____ TO NEXT YEARS ESTIMATED            |                             |          |
| <small>*NO TAXES DUE OR REFUNDS OF LESS THAN \$1.00 SHALL BE COLLECTED OR REFUNDED*</small>    |                             |          |

## DECLARATION OF ESTIMATED TAX FOR YEAR 20\_\_

|                                                                          |                                                |                      |
|--------------------------------------------------------------------------|------------------------------------------------|----------------------|
| 8. TOTAL INCOME SUBJECT TO TAX \$ _____                                  | MULTIPLY BY TAX RATE 1% FOR GROSS TAX OF ..... | \$ _____             |
| 9. LESS EXPECTED TAX CREDITS:                                            |                                                |                      |
| A. WITHHELD BY EMPLOYER FOR VILLAGE OF MORROW.....                       | \$ _____                                       |                      |
| B. OVERPAYMENT FROM PRIOR YEAR .....                                     | \$ _____                                       |                      |
| C. TOTAL CREDITS .....                                                   | \$ _____                                       |                      |
| 10. NET TAX DUE (LINE 8 MINUS LINE 9C) .....                             |                                                | \$ _____             |
| 11. AMOUNT PAID WITH THIS DECLARATION (NOT LESS THAN ¼ OF LINE 10) ..... | 1 <sup>ST</sup> QTR. TAX DUE                   | \$ _____             |
| 12. 20__ TAX DUE (LINE 6B) \$ _____,                                     | PLUS 20__ DECLARATION (LINE 11) \$ _____       | = TOTAL DUE \$ _____ |

I CERTIFY THAT 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. IF PREPARED BY A PERSON OTHER THAN TAXPAYER, THE DECLARATION IS BASED ON ALL INFORMATION OF WHICH THE PREPARER HAS ANY KNOWLEDGE.

Signature of Person Preparing (if other than taxpayer) \_\_\_\_\_ Date \_\_\_\_\_

Address \_\_\_\_\_  
Telephone No. ( ) \_\_\_\_\_

May the Morrow Tax Dept. discuss this return with the preparer show to the left?  
  
\_\_\_\_ YES \_\_\_\_ NO

Signature of Taxpayer \_\_\_\_\_ Date \_\_\_\_\_

Signature of Spouse \_\_\_\_\_

**MUST BE COMPLETED ONLY BY THOSE WHO HAVE TAXABLE INCOME OTHER THAN WAGES OR WHO CLAIM A DEDUCTION FROM SUCH WAGES.**

13. TAXABLE INCOME NOT REPORTED ON W-2 (ATTACH FORM 1099 OR FEDERAL SCHEDULES).....\$ \_\_\_\_\_  
 (See Instructions below for examples of non-taxable income).
14. NET PROFIT (LOSS) FROM BUSINESS (ATTACH FEDERAL SCHEDULE C).....\$ \_\_\_\_\_
15. NET PROFIT (LOSS) FROM RENTAL PROPERTY AND/OR PARTNERSHIP(S).....\$ \_\_\_\_\_  
 (ATTACH FEDERAL SCHEDULE E)
16. TOTAL NET PROFIT (LOSS) FROM ALL BUSINESS ENTITIES (TOTAL OF LINE 14 AND 15).....\$ \_\_\_\_\_
17. NET BUSINESS LOSS FROM PREVIOUS TAX RETURNS.....\$ \_\_\_\_\_  
 (OPERATING LOSS MAY BE CARRIED FORWARD FOR A MAXIMUM OF FIVE (5) YEARS)
18. (A) TOTAL OF LINE 16 AND 17. IF RESULT IS LOSS, ENTER ON THIS LINE FOR FUTURE .....\$ \_\_\_\_\_  
 CARRYOVER (BUSINESS ACTIVITY LOSS MAY NOT BE USED TO OFFSET SALARY OR WAGE EARNINGS.)  
 (B) IF THE CALCULATION ON LINE 18A (TOTAL OF LINE 16 AND 17) RESULTS IN A GAIN, LIST HERE.....\$ \_\_\_\_\_
19. CREDITS:
- (A) DEDUCTIBLE EXPENSES: (ATTACH FORM 2106 –SEE INSTRUCTIONS BELOW).....\$ \_\_\_\_\_
- (B) NON TAXABLE INCOME: (EXPLAIN –SEE INSTRUCTIONS BELOW).....\$ \_\_\_\_\_
- (C) TOTAL CREDITS.....\$ \_\_\_\_\_
20. TOTAL TAXABLE INCOME (LINE 13 PLUS LINE 18B, MINUS LINE 19C).....\$ \_\_\_\_\_  
 ENTER TOTAL ON PAGE 1, LINE 2

**INSTRUCTIONS**

**LINE 1** – Include all wages, tips and other compensation and attach a copy of each W-2, **1099, In general, you will use the greater of boxes, 1, 5 or 18 to compute taxable income for your return.** Elective deferred compensation, as indicated on the W-2's, may be excluded if the tax on the W-2 is withheld for Morrow. Income taxable by the village may differ from income taxable by the IRS. Do not use amounts from federal returns, as they may not be correct for village tax purposes. **BE SURE TO ATTACH ALL W-2'S, 1099's WHEN FILING.**

**LINE 2** – All other taxable income or allowable deductions, from lines 14 thru 20. Attach Schedule C **BUSINESS LOSSES MAY NOT BE USED TO OFFSET WAGES.**

**LINE 3** – Total lines of 1 and 2.

**LINE 4** – Multiply line 3 by 1%.

**LINE 5A** is to be used for reporting taxes withheld by your employer for the Village of Morrow.

**5B** Total estimated tax paid.

**5C** Total estimated tax paid to another municipality (not to exceed ½%)

**5D** Overpayments of tax applied to the estimated tax.

**5E** Total lines 5A through 5D

**LINE 6** – Indicates amount of TAX DUE. If the sum of this line is one dollar or more, full payment must be received on or before the due date (April 15<sup>th</sup>) An amount under one dollar is not collectible.

**LINE 7** – Overpayment will be applied to your next years estimated tax unless a refund is requested. By law, refunds or credits in excess of \$10 are reported to the IRS.

**LINES 8 THRU 11** - The total estimated tax due on line 11 must be paid at the time of filing –No later than April 15<sup>th</sup>.

**LINE 12** – TOTAL AMOUNT DUE.

**LINE 13** – Refer to bottom of instructions for the non-taxable list.

**LINE 19A** – This deduction may offset only those earnings to which the employee business expenses directly apply. Expenses are allowable on the same percentage basis as wages are allocated and tax is paid to Morrow. If a part year resident, pro-rate accordingly.

**LINE 19B** – Income may be pro-rated for residents who moved into or out of Morrow during the current year. Moving expense deduction may NOT be used unless reimbursement is included in Line 1. All other uses of the line must be accompanied by proper documentation.

**LINE 20** – Enter on Line 2, Page 1.

**TAXABLE INCOME** – All gross wages, salaries and other compensation (Form 1099 MISC) paid by an employer or employers before deductions, and/or the net profits from the operation of a business, profession or other enterprise or activity, rental income, sick pay, vacation pay, dismissal or severance pay, insurance premium payments by employer included on W-2, and deferred compensation are also taxable for village purposes.

**NON-TAXABLE INCOME** – Interest, dividends, social security benefits, welfare benefits, unemployment compensation, pensions, annuities, payments received from local state or federal governments or charitable or religious organizations. Proceeds of insurance, workmen's compensation insurance, Military pay, any charitable, educational, fraternal or other type of nonprofit association or organization exempt under RC 718.01

**PART YEAR RESIDENT** - All income earned in Morrow is fully taxable and reportable. All other income earned while a resident is reportable. Gross income may be pro-rated for partial year. Round to the closest full month.

**EXTENSION POLICY** – Extensions may be granted for filing of the annual return, provided an IRS extension has been requested. A copy of the IRS extension request form must be submitted on or before the filing deadline. In lieu of this, the tax preparer may submit a written request.

**DECLARATION AND RETURN PAYMENT CALENDAR**

|                                   |                       |                       |                       |                    |
|-----------------------------------|-----------------------|-----------------------|-----------------------|--------------------|
| <b>APRIL 15</b>                   | <b>JULY 31</b>        | <b>OCTOBER 31</b>     | <b>JANUARY 31</b>     | <b>ARRIL 15</b>    |
| File Declaration & Remit          | Remit 2 <sup>nd</sup> | Remit 3 <sup>rd</sup> | Remit 4 <sup>th</sup> | File Return, Remit |
| 1 <sup>st</sup> quarterly payment | quarterly payment     | quarterly payment     | quarterly payment     | quarterly payment  |