

INSTRUCTIONS FOR MAUMEE INCOME TAX RETURNS – 2023
GENERAL INSTRUCTIONS

1. This return is to be used by individuals, partnerships, corporations, or any other entity. All tax returns are required to comply with the City of Maumee Income Tax Ordinance Chapter 194.
2. **WHEN AND WHERE TO FILE RETURN, ASSISTANCE, FORMS**

The return is to be filed on or before April 15, 2024 or the IRS Due Date 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 or money orders payable to **City of Maumee Tax Commissioner**. We accept payments by credit/debit card and ACH Bank Transfer through our website. 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 AM and 4:30 PM weekdays.

E-mail address is tax@maumee.org. Our Web Site is www.maumee.org/maumee-finance/income-tax
3. **EXTENSION OF TIME FOR FILING RETURNS**

It is recommended that a copy of the Federal extension be sent by the original due date which will put the Maumee return on extension. An extension does not extend the time to pay the tax and any applicable late payment penalty and interest will be charged back to the original due date of the return. The extended date for filing an individual Maumee return shall be October 15th, November 15th for business filers or the 15th day of the eleventh month after the last day of the taxable year for fiscal year filers. 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 within the City of Maumee on which no tax is withheld or under-withheld by your employer; 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, rental income or other activities conducted in Maumee. **For 2016 returns and later, all returns must be filed and taxes paid at the entity level.** Non-residents with pass-through income only are not permitted to file a Maumee return. Non-residents with W-2 income that have wages earned while working outside of Maumee must use Form MNRR to claim a refund.
5. **INCOME SUBJECT TO MAUMEE 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 corporations, LLCs or similar business entities; winnings from lotteries, prizes or gambling wagers; rental income; cost of group term life insurance over \$50,000.00, employer supplemental benefits (SUB pay) and employee contributions to retirement plans and SERP retirement plan credits or contributions.
6. **WHAT CONSTITUTES NET PROFIT**

Net profit of any business entity is the same as reported to the IRS with adjustments for Maumee as required by the Maumee Tax Ordinance Chapter 194. See section 194.03 for definitions of Net Profit and Adjusted Federal Taxable Income.
7. **DEDUCTIONS AND CREDITS**

7a. Credit for taxes withheld or paid to another city cannot exceed 1.5% of the income taxed. **Figure the tax credit by dividing the tax withheld by the other city's tax rate and then multiply the figure by 1.5%.** Enter on Worksheet A, Column F. Attach a W-2 for every other city tax withheld by an employer showing each city tax calculation.

7b. The following expenses paid by self-employed taxpayers, though permitted by the IRS, are not permitted deductions for the City of Maumee: health insurance premiums, self-employment tax, and contributions to an IRA, Keogh, or any other retirement plan.
8. **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/reserve duty military pay and life insurance proceeds. For a complete list of nontaxable income see section 194.03(11) of the Maumee Tax Ordinance under the definition of Exempt Income.
9. **DECLARATION OF ESTIMATED TAX**

Every taxpayer having or anticipating any income under-withheld or not subject to withholding, must file a declaration setting forth the estimated annual income, together with an estimate of the amount of tax due if the amount payable is \$200.00 or more. Forms and Instructions can be found at www.maumee.org or by calling (419) 897-7120. See also the instructions for Lines 21 through 24.
10. **CONFIDENTIALITY**

All information requested for City of Maumee income tax purposes is mandated to be "Confidential" by the Maumee Tax Ordinance 194.14.
11. **ATTACHMENTS**

Individuals must attach all W-2 forms and a copy of their Federal 1040 including all Schedules including Schedule 1, C, E, and F. Business filers must attach a copy of their form 1041, 1065, 1120, 1120-REIT, 1120F or 1120S as applicable. To avoid delays in processing, taxpayers should include all schedules and supporting documents when filing. All missing attachments, upon request, must be returned within 10 days or the return may be subject to a late fee after April 15th.

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SPECIFIC INSTRUCTIONS

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

ACCOUNT NUMBER, NAME AND CURRENT ADDRESS.
Type in your account number, first and last name and current mailing address.

IDENTIFICATION AND RESIDENCY. Enter your social security number and check whether or not you are a Maumee resident. If you moved since January 1, 2023, enter the date moved.

EMPLOYMENT TRAVEL. 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. Complete Worksheet A on page 2 and attach copies of all W-2 forms and Federal 1040 Tax Return. Copies of W-2(s) and your Federal IRS 1040 are required or your return will not be processed; photocopies are acceptable. Enter the total of your qualifying wages from Column G onto Line 1. **IF YOU HAVE NO OTHER TAXABLE INCOME OR ADJUSTMENTS TO YOUR WAGES, SKIP TO LINE 8 AND COMPUTE YOUR TAX LIABILITY.** Tax withheld to Maumee is entered in Column D of Worksheet A and the total is transferred to Line 10. See 7b of the General Information section of these instructions to figure credits allowed for other city taxes paid and enter the total of Column F on Line 11.

LINE 2. Complete Worksheet B on page 2 and attach copies of all Federal schedules. Enter the total of each type of schedule in Column A on the appropriate line. If Schedule C or Miscellaneous Income is not all earned in Maumee, non-residents should complete Schedule Y to allocate the portion of net profit or loss earned in Maumee. Information on completing Schedule Y can be found in section 194.062 of the Maumee Tax Ordinance. Enter the total business income from Line 5 of Worksheet B onto Line 2.

LINE 3. Enter the partnership or corporation net profit or loss from the Federal return on the appropriate line. Complete the Schedule X adjustments and Schedule Y allocation on page 2 if applicable. For information on Schedule X adjustment to federal taxable income see sections 194.03(1) of the Maumee Tax Ordinance and section 194.062 for Schedule Y allocation information.

LINE 4. Enter the difference between the Schedule X items not deductible (I) and items not taxable (Z).

LINE 5. Enter the allowable loss carryforward incurred in years 2018 and after.

LINE 6. Enter Net Business Income or Loss (Lines 2 through 5). Continue to Line 7 if Business Net Income. Business Net Losses will be carried forward to the next tax year and cannot offset wages.

LINE 7. Multiply Line 6 by the Schedule Y allocation percentage if the Business income was not already allocated on Worksheet B. If Worksheet B was used, enter the total from Line 6.

LINE 8. Add Wage income from Line 1 to Business Income from Line 7 to get the Maumee Taxable Income.

LINE 9. Multiply Line 8 by 1.5% (.015). **THIS LINE MUST BE COMPLETED IN ORDER TO PROPERLY COMPLETE YOUR RETURN.**

LINE 10. Enter the total Maumee tax withheld - Worksheet A, Column D.

LINE 11. If city tax was withheld for a city other than Maumee, refer to 7a of the General Information to figure the credit on Worksheet A and enter the total of Column F.

LINE 12. If you paid tax directly to another city, or if tax was paid on your behalf by a partnership on income included on Line 8, enter the city name and refer to 7a of the General Information to figure the credit. Attach a copy of the other city's tax return or the partnership K-1 schedule showing the tax paid on your behalf.

LINE 13. Enter amounts you paid on your quarterly estimates or amounts carried forward from your prior year's return. These amounts can be verified by calling the tax office at (419) 897-7120.

LINE 14. Add all totals of lines 10 through 13

LINE 15. If Line 9 is greater than Line 14, there is a balance due and should be entered here.

LINE 16. If your return is filed after April 15th without an extension, enter the Late Filing Penalty of \$25.00. If the balance due is paid after April 15th or exceeds \$200.00, then a late payment penalty of 15% of the amount due and interest at .583% per month (7% per annum) is also due. Enter the total amount of the late filing penalty, late payment penalty, and interest here.

LINE 17. If there are penalties and/or interest entered on Line 16, add the amount entered on Line 15 and Line 16 and enter here.

LINE 18. If Line 14 is greater than Line 9, and results in an overpayment of more than \$10.00, then the taxpayer must choose to have the amount credited to next year's estimate or refunded.

LINE 19. Enter the total estimated income for the year in the first blank, multiply the amount by 1.5% (.015), and then enter the tax liability on this amount in the second blank.

LINE 20. Enter the expected amount of withholding for Line 19 income on Line 20a. Enter the prior year overpayment from Line 18 on Line 20b. Enter the expected amount of tax to be paid to another city on business income reported on Line 19 onto Line 20c. Enter the total of Lines 20a through 20c here.

LINE 21. Subtract Line 19 from Line 20 to get the net amount of 2024 taxes expected to be due. If the amount is under \$200.00 then estimated tax payments are not required but can be made voluntarily. If you are not required to make estimated tax payments or choose not to, then enter \$0.00 on Line 21 and go to Line 23. If you are required to make estimated tax payments and do not pay 100% of the previous year's liability or 90% of current year's liability, then you will be subject to a 15% penalty and interest at the monthly effective rate for the tax year.

LINE 22. Multiply the amount on Line 21 by 22.5% and enter here. Alternatively, you can enter the amount on line 21 if you wish to pay 100% of your estimated tax liability for the year.

LINE 23. Add the amounts shown on Line 17 and Line 22 and enter here and remit.

SIGNATURE. Both taxpayer and spouse must sign and date the return. Tax preparers must also sign the return. A return is not considered filed unless signed. Any return unsigned will be returned for signature(s) and must be returned within 10 days or may be subject to a late fee.