

INSTRUCTIONS FOR MMT JEDZ INCOME TAX RETURNS – 2022
GENERAL INSTRUCTIONS

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. All tax returns are required to comply with the MMT JEDZ Tax Resolution Chapter 101.
2. **WHEN AND WHERE TO FILE RETURN, ASSISTANCE, FORMS**

The return is to be filed on or before April 18, 2023 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 payable to **MMT JEDZ Tax Commissioner**. We accept payments by credit/debit card and ACH bank payments 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/services/finance/income_tax/index.php
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 MMT JEDZ return on extension and avoid the receipt of a delinquency notice before the extended tax return is due. 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 the MMT JEDZ return shall be October 15th or the 15th day of the tenth 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 MMT JEDZ Income Tax return, whether or not there is tax due, if: you are a business located within the MMT JEDZ; an individual who derives income within the MMT JEDZ on which no tax is withheld or under withheld; a business entity (individual, partnership, corporation, LLC, etc.) who conducts business within the MMT JEDZ or who has net profits derived from sales made, work done, services performed or rendered, rental income or other activities conducted in the MMT JEDZ.
5. **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 MMT JEDZ return. Non-residents with W-2 income that have wages earned while working outside of MMT JEDZ must use Form MNRR to claim a refund.
6. **INCOME SUBJECT TO MMT JEDZ TAX**

All earned income, including but not limited to sources listed below, whether received as cash or other property, including income derived from sources outside the MMT JEDZ 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 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 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 MMT JEDZ as required by the MMT JEDZ Tax Resolution Chapter 101. See section 101.03 for definitions of Net Profit and Adjusted Federal Taxable Income.
7. **DEDUCTIONS AND CREDITS**

The following expenses paid by self-employed taxpayers, though permitted by the IRS, are not permitted deductions for the MMT JEDZ: 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 MMT JEDZ Tax: unemployment compensation, pensions or annuities received as a result of retirement, workers' compensation, interest and dividends from intangible property, military pay and life insurance proceeds. For a complete list of nontaxable income see section 101.03(11) of the MMT JEDZ Tax Resolution 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 MMT JEDZ income tax purposes is mandated to be "Confidential" by the MMT JEDZ Tax Resolution section 101.14.
11. **ATTACHMENTS**

Individual filers must attach all W-2 forms and a copy of their Form 1040. 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 18th.

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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.

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

IDENTIFICATION AND RESIDENCY. Enter your social security or federal identification number. If you moved since January 1, 2022, print the date moved.

LINE 1. 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 MMT JEDZ, complete Schedule Y to allocate the portion of net profit or loss earned in MMT JEDZ. Information on completing Schedule Y can be found in section 101.062 of the MMT JEDZ Tax Resolution. Enter the total business income from Line 5 of Worksheet B onto Line 1.

LINE 2. 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 101.03(1) of the MMT JEDZ Tax Resolution and section 101.062 for Schedule Y allocation information.

LINE 3. Enter the difference between the Schedule X items not deductible (I) and items not taxable (Z).

LINE 4. Enter the allowable loss carryforward incurred in years 2017 and after and attach a schedule.

LINE 5. Enter Net Business Income or Loss (Lines 1 through 4). 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 6. Multiply Line 5 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 5.

LINE 7. Enter any loss carryforward incurred in years before 2017 but not more than 5 years prior and attach a schedule.

LINE 8. Subtract any pre-2017 losses available from income reported on line 6.

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

LINE 10. 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 11. If Line 9 is greater than Line 10, there is a balance due and should be entered here.

LINE 12. If your return is filed after April 18th without an extension, enter the Late Filing Penalty. This penalty is \$25.00 per month or fraction of a month and is limited to a maximum charge of \$150.00. If the balance due is paid after April 18th or exceeds \$200.00, then a late payment penalty of 15% of the amount due and interest at .42% per month (5% per annum) is also due. Enter the total amount of the late filing penalty, late payment penalty, and interest here.

LINE 14. If Line 16 is greater than Line 11, 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 15. 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 Line 15.

LINE 16. Enter the prior year overpayment from Line 14.

LINE 17. Subtract Line 16 from Line 15 to get the net amount of 2023 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 17 and go to Line 19. If you are required to make estimated tax payments and do not pay 100% of the prior 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 18. Multiply the amount on Line 17 by 22.5% and enter here. Alternatively, you can enter the amount on line 17 if you wish to pay 100% of your estimated tax liability for the year.

SIGNATURE. Taxpayers and tax preparers must sign and date 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.