

CITY OF MONROE  
 Income Tax Department  
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 www.monroehio.org

# 2019 INDIVIDUAL TAX RETURN

FILE ON OR BEFORE APRIL 15, 2020



FORM IR

**FILING IS REQUIRED EVEN IF YOU HAVE NO INCOME  
 OR NO TAX IS DUE**

**ATTACH W-2s, FED 1040 (Pg 1), FED SCH 1, FED SCHS C, E, F & K-1,  
 W2-G, 1099-MISC, & OTHER CITY RETURNS**

AMENDED RETURN

Primary SS# \_\_\_\_\_

Secondary SS# \_\_\_\_\_

Resident  Non Resident

Date moved in \_\_\_\_\_

Date moved out \_\_\_\_\_

Email \_\_\_\_\_

Phone # \_\_\_\_\_

NAME AND CURRENT ADDRESS (If you were a part-year resident, please also provide your previous address.)

## PART A - INCOME

		OFFICE USE ONLY
1. Total Qualifying Wages (greater of Box 5 or Box 18 of Form W-2) - <b>Attach W-2 Forms</b> For multiple W-2's, complete Worksheet B on page 2.	\$ _____	\$ _____
1a. For part-time residents, complete Worksheet A on page 2.	\$ _____	\$ _____
2. Total Other Taxable Income (Complete Worksheet C on Page 2) - <b>Attach Federal 1040 Schedules</b>	\$ _____	\$ _____
3. Total MONROE TAXABLE INCOME (Add Lines 1 and 2)	\$ _____	\$ _____

## PART B - TAX

4. MONROE INCOME TAX - Multiple Line 3 by 2% (.02)	\$ _____	_____
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## PART C - TAX WITHHELD, PAYMENTS, & CREDITS

5. Resident Homeowner Credit - If you qualify, multiply Line 3 by 0.5% (0.005)	\$ _____	_____
6. Total Monroe Tax Withheld (from page 2 Worksheet B, Column 4)	\$ _____	_____
7. Credit for Taxes Withheld to Other Cities (from page 2 Wkst B, Column 6)	\$ _____	_____
8. Prior Year Overpayments	\$ _____	_____
9. Estimated Payments	\$ _____	_____
10. TOTAL PAYMENTS & CREDITS (Add Lines 5 through 9)	\$ _____	_____

## PART D - BALANCE DUE OR REFUND

11. <b>TAX DUE</b> - If Line 4 is more than Line 10, enter balance due ( <b>ENTER 0 IF \$10 OR LESS</b> )	\$ _____	\$ _____
12. Penalty, Late Filing: \$25 per month, not to exceed \$150	\$ _____	\$ _____
13. Penalty, Late Payment: 15% of all tax not timely paid	\$ _____	\$ _____
14. Interest, Late Payment: Imposed on all tax not timely paid	\$ _____	\$ _____
15. <b>TOTAL DUE</b> - Add Lines 11 through 14 ( <b>ENTER 0 IF \$10 OR LESS</b> )	\$ _____	\$ _____
16. <b>OVERPAYMENT</b> - If Line 4 < Line 10, enter result less Lines 12-14 ( <b>ENTER 0 if \$10 OR LESS</b> )	\$ _____	\$ _____
(A) Amount from Line 16 to be CREDITED to Next Year ( <b>ENTER 0 IF \$10 OR LESS</b> )	\$ _____	_____
(B) Amount from Line 16 to be REFUNDED ( <b>ENTER 0 if \$10 OR LESS</b> )	\$ _____	_____

## PART E - DECLARATION OF ESTIMATED TAX FOR 2020 (For taxpayers with a net tax liability of at least \$200)

17. Total Estimated Income Subject to Tax \$ _____. <b>Multiply by applicable tax rate.</b>	\$ _____	\$ _____
18. Monroe Tax to be Withheld or Credit for Tax Paid to Other Cities	\$ _____	\$ _____
19. 2020 Estimated Tax Due (Line 17 minus Line 18)	\$ _____	\$ _____
20. <b>DECLARATION DUE</b> (Multiply Line 19 by 25%, then subtract Line 16A above)	\$ _____	\$ _____
<b>21. TOTAL AMOUNT DUE</b> - Add Lines 15 and 20. <i>Make checks payable to City of Monroe.</i>	\$ _____	\$ _____

The undersigned declares that this return (& accompanying W-2's & supporting documents) is a true, correct, & complete return for the taxable period

CHECK THIS BOX IF WE MAY DISCUSS THIS RETURN WITH YOUR PREPARER.

\_\_\_\_\_  
SIGNATURE OF PREPARER, IF OTHER THAN TAXPAYER      DATE      SIGNATURE OF TAXPAYER      DATE

\_\_\_\_\_  
NAME OF PREPARER      TELEPHONE NUMBER      SIGNATURE OF SPOUSE (IF JOINT RETURN)      TELEPHONE NUMBER

All appropriate Federal schedules and forms MUST be attached. A return is NOT complete unless schedules and forms are included.

WORKSHEET A - PART YEAR RESIDENT CALCULATION										
Column 1	Column 2		Column 3			Column 4	Column 5	Column 6	Column 7	
City Where Employed (Other than Monroe)	Dates Wages Earned		Work Day Calculations			Box 5 - Medicare Wages (from W-2)	Monroe Wages**** Col 4 x Col 3C	Work City Tax Withheld	Work City Taxes Withheld while Monroe Resident Col 6 x Col 3C	
	From Date MM/DD/YY	Thru Date MM/DD/YY	A. Total Calendar Days	B. Days Lived in Monroe	C. MON % Col. B div Col. A					
A.										
B.										
C.										
D.										
TOTALS							\$ -		\$ -	
							↳	<b>Wkst B, Col 2</b>	↳	<b>Wkst B, Col 5</b>

\*\*\*\*All Income earned in Monroe is fully taxable regardless of residency.

WORKSHEET B - SALARIES, WAGES, TIPS & OTHER EMPLOYEE COMPENSATION							
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6		
Municipality Where Wages Were Earned	Medicare Wages (Greater of Box 5 or Box 18 of W-2)	Name of Employer AND Months Worked at Company (if less than full year)	Local Tax Withheld (Box 19 of W-2, ONLY if "Monroe" in	Other City Tax Withheld (Box 19 of W-2)**	Cap of Credit for Taxes Withheld		
A.							
B.							
C.							
D.							
TOTALS	\$ -		\$ -		\$ -		
		↳	<b>Pg 1, Line 1</b>	↳	<b>Pg 1, Line 6</b>	↳	<b>Pg 1, Line 7</b>

\* USE ONLY IF "MONROE" IS IN BOX 20 OF THE W-2  
 \*\* USE ONLY IF CITY OTHER THAN "MONROE" IS IN BOX 20 OF THE W-2 (Sum of Column 4 & 5 CANNOT exceed Amount in Column 2)  
 \*\*\* MULTIPLE COLUMN 2 ABOVE BY 1.5% IF TAKING RESIDENT HOMEOWNER CREDIT ON PAGE 1, LINE 5. MULTIPLE COLUMN 2 ABOVE BY 2.0% IF NOT TAKING THE RESIDENT HOMEOWNER CREDIT. (Enter smaller of the calculated amount or Box 19 of W-2)  
 2019 Refund from another City? Calculate Column 6 credit using Final Wages taxable to other City, NOT Box 18 amount. Attach Documentation  
 Part Year Resident? Remember, Column 2 may need to be prorated. Complete Worksheet A above.

WORKSHEET C - OTHER TAXABLE INCOME				
* Attach all Federal 1040 Schedules and Other Applicable Documentation. * If income is taxed by other cities, attach copies of the other city returns.				
	Column 1	Column 2	Column 3	
	Income/Loss from Federal Schedules	% Taxable to Monroe (Full Year Residents 100%)	Taxable Income (A x B)	
1. SCHEDULE C - Total Business Income (Loss) (Form 1040 - Sch 1, Line 3)				
2. SCHEDULE F - Total Farm Income (Loss) (Form 1040 Sch 1, Line 6)				
3A. SCHEDULE E - Net Rental Income/Loss (3A +3B +3C = Form 1040 Sch 1, Line5)				
3B. SCHEDULES E & K-1 - Net Income (Loss) from Partnerships				
3C. SCHEDULE E - Net Income (Loss) from S Corporations, Estates and Trusts, Other				
4. FORM 4797 - Ordinary Income (Loss) (Form 1040 Sch 1, line 4)				
5A. 1099-MISC - If not included in Schedule C (5A +5B +5C = Form 1040 Sch 1, Line 8)				
5B. FORM W-2G - Gambling and Lottery Winnings				
5C. Total OTHER INCOME (Commissions, Tips, Prizes, Jury Duty, etc.)				
6A. PRIOR YEAR LOSSES Carried Forward and Used in Current Year Years: 2014 _____ + 2015 _____ + 2016 _____ + 2017 _____ 2014-2017 NOL Total being used				
6B Year: 2018 _____ (Amount of 2018 loss being used cannot exceed 50% of either the loss or the total 2019 "other income" not covered by 2014-2017 losses.) 2018 50% LIMIT being used				
7. TOTAL OTHER TAXABLE INCOME (Combine Line 1 through Line 6)	\$ -		\$ -	
Net loss from a business activity cannot be used to offset wage earnings. Do NOT enter amounts less than zero on Page 1.			↳	<b>Pg 1, Line 2</b>

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