

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 & K1,
 W2-G, 1099-MISC, & OTHER CITY RETURNS**

AMENDED RETURN

Primary SS# _____

Secondary SS# _____

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

Resident Non Resident

Date moved in _____
 Date moved out _____
 Email _____
 Phone # _____

PART A - INCOME

		OFFICE USE ONLY
1. Total Qualifying Wages (great of Box 5 or Box 18 of Form W-2) -Attach W-2 Forms 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) -Attach Federal 1040 Schedules	\$ _____	\$ _____
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. TAX DUE - If Line 4 is more than Line 10, enter balance due (ENTER 0 IF \$10 OR LESS)	\$ _____	\$ _____
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. TOTAL DUE - Add Lines 11 through 14 (ENTER 0 IF \$10 OR LESS)	\$ _____	\$ _____
16. OVERPAYMENT - If Line 4 < Line 10, enter result less Lines 12-14 (ENTER 0 if \$10 OR LESS)	\$ _____	\$ _____
(A) Amount from Line 16 to be CREDITED to Next Year (ENTER 0 IF \$10 OR LESS)	\$ _____	_____
(B) Amount from Line 16 to be REFUNDED (ENTER 0 if \$10 OR LESS)	\$ _____	_____

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 \$ _____ Multiply by applicable tax rate.	\$ _____	\$ _____
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. DECLARATION DUE (Multiply Line 19 by 25%, then subtract Line 16A above)	\$ _____	\$ _____
21. TOTAL AMOUNT DUE - Add Lines 15 and 20. Make checks payable to City of Monroe.	\$ _____	\$ _____

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

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							\$ -		\$ -
							↳ Wkst B, Col 2	↳ Wkst B, Col 5	

****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	\$ -		\$ -		\$ -
↳ Pg 1, Line 1			↳ Pg 1, Line 6		↳ Pg 1, Line 7

* 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.		↳ Pg 1, Line 2

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W2-G, 1099-MISC, & OTHER CITY RETURNS