

City of Urbana
Income Tax Division
225 S. Main St.
P.O. Box 747
Urbana, Ohio 43078

CITY OF URBANA
2021 INDIVIDUAL TAX RETURN
FILE ON OR BEFORE APRIL 18, 2022

THIS SPACE FOR OFFICE USE ONLY

Taxpayer Name _____ Social Security #: _____
Spouse Name _____ Spouse Social Security #: _____
Street Address _____ SINGLE
City _____ State _____ Zip Code _____ MARRIED FILING JOINT RETURN (EVEN IF ONLY HAD ONE INCOME)
If moved into or out of city please list dates. MARRIED FILING SEPARATE RETURN, ENTER SPOUSE'S SOCIAL SECURITY NUMBER ABOVE & FULL NAME HERE: _____
Moved into _____ Moved out _____

1. Taxable Earned Income (Typically box 5 or 18 from W-2's) **Attach All W-2's** \$ _____
2. Profit or Loss from income other than Wages including small business and rental income (**attach federal schedules**) \$ _____
3. Total Taxable Income (Line 1 and 2) Do NOT subtract line 2 losses from wages. \$ _____
4. Multiply taxable income by 1.4% **Tax Amount before Credits** \$ _____

5. Credits
(A) Urbana Taxes Withheld by Employer \$ _____
(B) Payments made on Declaration of Estimated Tax \$ _____
(Including prior year overpayment)
(C) Credit Allowed for Taxes Paid to Other Cities - see instructions. \$ _____
Taxes paid to another municipality may be used as a credit, up to the rate of 1% of gross earnings earned in another municipality
5(D) Total Credits (A+B+C) \$ _____

6. **Balance Due.** If line 4 is more than line 5(D), enter balance due here (**No tax due if less than \$10.01**) _____
7. Penalty, 15% of balance due \$ _____
Non-Filing Penalty, \$25 per month, not to exceed \$150 \$ _____ \$ _____
8. Interest 0.42% per month, as set by ORC 718.27 (changes annually) \$ _____
9. Total Due (Line 6 + Line 7 + Line 8) \$ _____
10. Overpayment Claimed (IF line 5 (D) exceeds line 4) \$ _____
(No refund if less than \$10.01)
Overpayment, To be refunded _____, Credited to next year _____

Declaration of Estimated Tax for Year 2022

City Ordinance (171.07)(B)(1) Declaration must be paid for following year if taxpayer owes \$200.00 or More.

11. Total Estimated Income Subject to Tax \$ _____ Multiply by Tax Rate 1.4% for Gross Estimated Tax of \$ _____
12. Less Expected Tax Credits:
A. Withheld by Employer for City of Urbana \$ _____
B. Overpayment from Prior year(s) \$ _____
C. Payments on Taxable Income to another municipality not to exceed 1% of estimated income \$ _____
Total Credits \$ _____
13. Net Tax Due (Line 11 less Line 12D) \$ _____
14. Amount Paid with Declaration (Not Less than 1/4 of Line 13) \$ _____
15. TOTAL TAX DUE. ADD LINE 9 AND LINE 14. **PLEASE MAKE CHECKS PAYABLE TO CITY OF URBANA** \$ _____

Under penalties of perjury I/we declare that I/we have examined this information, including all accompanying schedules and statement and to the best of my/our belief, they are true, correct and complete.

Signature of Preparer if other than taxpayer

Signature of Tax Payer Date

Address Telephone Number

Spouse's Signature Date

May we contact your preparer directly with questions regarding the preparation of the tax return? YES NO

INSTRUCTIONS

For assistance, please contact our office at (937)652-4314, incomtax@ci.urbana.oh.us or visit our office at 225 S. Main St.

Line 1 – Include all wages received. Generally the larger of Box 5 or Box 18 from the W-2. If your W-2's are marked "various" or "all cities" in the Local Tax Withheld box, you should request an itemized breakdown by city from your employer(s). This must be attached to your return. **Do not include unemployment, pension distributions, interest or dividend 1099's.**

Line 2 – To be used for all other taxable income. No loss from business or rental can be used to offset W-2 wages.

Line 3 – Total taxable income.

Calculation for partial year taxpayer. ALL WAGES EARNED IN URBANA REGARDLESS OF WHERE YOU LIVED ARE ENTIRELY TAXABLE. Take total gross wages from out of town W-2's and divide by number of months that you worked there. Multiply that answer by the number of months you lived in Urbana. This gives you the amount to enter on Line 3. Proceed to Line 4 to compute tax due.

Line 4 – Multiply Line 3 by 1.4% (or 0.014) and enter the result on Line 4. This is the amount of income tax due before deducting tax withheld or estimated taxes paid.

Line 5A – Enter amount of Urbana income tax withheld by your employer that is shown on your W-2.

Line 5B – Enter the amount of estimated payments made to Urbana for the 2021 tax year. Also, include any prior year overpayments that were carried forward to 2021 tax year.

Line 5C – Enter taxes paid to another municipality. Taxes paid to another municipality may be used as a credit, up to the rate of 1% of gross earnings earned in another municipality.

Line 5D – Total of all credits 5A, 5B, and 5C.

Line 6 – Tax due, Line 4 minus Line 5D. If the amount of tax due in the current year is \$200.00 or greater, the Declaration of Estimated Tax for Year 2022 must be completed.

Line 7 – Penalty & Late Filing Fee – LATE FILING FEE – Any return filed after its due date (or extended due date, if applicable) will be subject to a \$25 late filing fee for each month or partial month up to a maximum of \$150. Per Chapter 171.10(C)(1), if you choose not to make required estimated income tax payments, you are subject to a penalty of 15% of the amount not timely paid. Any taxes unpaid after the due date are also subject to a 15% penalty.

Line 8 – Interest – Taxes owed and unpaid after the due date are subject to a .42% (5% annum) interest per month or fraction thereof.

Line 9 – Total due for the 2021 tax year. Line 6 + Line 7 + Line 8

Line 10 – If there is an overpayment of income taxes (Line 5D is greater than Line 4), indicate whether the overpayment is to be refunded or credited to 2022.

Declaration of Estimated Taxes for 2022

Every person who anticipates receipt of taxable income not subject to employer withholding in Urbana or who engages in a business, profession, enterprise or other activity subject to Urbana taxation due shall file a declaration and pay estimated tax if they expect their 2022 tax liability to be \$200.00 or more. Estimated payments are due on April 15th, June 15th, September 15th and December 15th, 2022.

Once the taxpayer has completed the Declaration of Estimated Taxes for 2022, the City of Urbana Income Tax Department will mail quarterly coupons to the taxpayer.

Tax returns filed after April 18, 2022,

will be assessed late filing fees, penalty and interest as shown below:

Late Filing fees for 2021 Tax Returns

(that do not have Federal Extension)

Tax Returns filed between April 19 th to May 15 th , 2022	\$25 Late Filing Fee
Tax Returns filed between May 16 th to June 15 th , 2022	\$50 Late Filing Fee
Tax Returns filed between June 16 th to July 15 th , 2022	\$75 Late Filing Fee
Tax Returns filed between July 16 th to August 15 th , 2022	\$100 Late Filing Fee
Tax Returns filed between August 16 th to Sept 15 th , 2022	\$125 Late Filing Fee
Tax Returns filed after Sept 16 th , 2022	\$150 Late Filing Fee

Income Tax not timely paid will be assessed, as set by ORC 718.27:

- Penalty of 15% of the balance due
- Interest of 0.42% per month