



Ck# \_\_\_\_\_  
 Amt.\$ \_\_\_\_\_  
 Cash \_\_\_\_\_  
 CC \_\_\_\_\_

Taxpayer Name: \_\_\_\_\_  
 Spouse Name: \_\_\_\_\_  
 Address: \_\_\_\_\_  
 City: \_\_\_\_\_  
 State: \_\_\_\_\_ Zip: \_\_\_\_\_ Phone: \_\_\_\_\_  
 Email: \_\_\_\_\_

**CLAIM FOR REFUND**  
*(An amount must be placed on Line 12 for this return to be considered a valid refund request.)*

FEIN/Taxpayer Soc. Sec. # \_\_\_\_\_  
 Spouse Social Security # \_\_\_\_\_  
 City of Residence \_\_\_\_\_  
 City of Employment \_\_\_\_\_  
 Resident  Date moved in \_\_\_\_\_  
 Non-Resident  Date moved out \_\_\_\_\_  
 If partial year resident, indicate previous address: \_\_\_\_\_

**ATTACH FEDERAL 1040, ALL FORMS W-2 AND APPLICABLE FEDERAL SCHEDULES AND/OR DOCUMENTATION TO THE BACK OF THIS RETURN.**

<b>Part A – Tax Calculation</b>		
1. Total Qualifying Wages (generally Box 5 of Form W-2) – <b>Attach W-2 Forms</b> For multiple W-2's, complete Worksheet A on bottom of page 1		1.
2a Total Other Income from Worksheet B, Page 2, Line 10 ( <b>Do not enter amounts less than zero</b> )-Individuals		2a.
2b Total Business Income from Worksheet C, Page 2, Line 7( <b>Do not enter amounts less than zero</b> )-Businesses		2b.
3. Piqua Taxable Income (Line 1 plus Lines 2a and 2b) – <b>Losses from page 2, line 10 cannot offset wages</b>		3.
4. Piqua Income Tax – <b>2.0%</b> (Multiply Line 3 by .02)		4.
5a. Piqua Tax Withheld (per W-2's)	5a.	
5b. Other Municipal Taxes Paid (Credit limited to 2.0%) – <b>Residents only</b>	5b.	
5c. Estimates Paid , Extension Payment or Credits from Prior Year	5c.	
6. Total Payments and Credits (Total of Lines 5a through 5c)		6.
7. Balance Due/(Overpayment) (Line 4 minus Line 6)		7.
8. Penalty Due (15% of all tax not timely paid)		8.
9. Interest Due (Imposed on all tax not timely paid)		9.
10. Late Filing Penalty (\$25 per month, up to a maximum of \$150, regardless of balance due on Line 7)		10.
11. Total Due (Total of Lines 7, 8, 9 & 10) – <b>No payment due if Line 11 is \$10.00 or less</b>		11.
12. Overpayment from Line 11	12.	
13. Amount to be Refunded – <b>Amounts \$10.00 or less will not be refunded</b>	13.	
14. Credit to Next Year	14.	
<b>Part B – Declaration of Estimated Tax for 2022 – Must be completed by taxpayers who anticipate a net tax liability of at least \$200.00</b>		
15. Total Estimated Income Subject to Tax \$_____. <b>Multiply by tax rate – 2.0%</b>		15.
16. Piqua Tax to be Withheld or Credit for Tax Paid to Other Cities		16.
17. 2022 Estimated Tax Due (Line 15 minus Line 16)		17.
18. Declaration Due (Divide Line 17 by 4)		18.
19. Less: Overpayment from Prior Year (from Line 14 above)		19.
20. Net Estimated Tax Due with this Return – <b>subsequent estimated payments are due by 6/15, 9/15, 1/15 for Individuals and 6/15, 9/15, 12/15 for Businesses</b>		20.
21. <b>TOTAL AMOUNT DUE – Add Lines 11 and 20. Make checks payable to Piqua Income Tax</b>		21.

If this return was prepared by a tax practitioner, check here if we may contact him/her directly with questions regarding the preparation of this return.  Yes  No  
 The undersigned declares that this return (and accompanying schedules) is a true, correct and complete return for the taxable period stated and figures used herein are the same as used for Federal Income Tax purposes, and if an audit of Federal return is made which affects tax liability shown on this return, an amended return will be filed within three months.

Signature of Taxpayer \_\_\_\_\_ Date \_\_\_\_\_ Signature of Spouse \_\_\_\_\_ Date \_\_\_\_\_  
 Signature of Preparer (if other than taxpayer) \_\_\_\_\_ Preparer Email Address and Phone Number (if other than taxpayer) \_\_\_\_\_

**WORKSHEET A – QUALIFYING WAGES (generally Box 5 (Medicare) wages. Attach all Forms W-2.**

EMPLOYER	CITY WHERE EMPLOYED	FORM W-2 (BOX 5) WAGES	PIQUA TAX WITHHELD	OTHER CITY TAX WITHHELD (NOT TO EXCEED 2.0%)
<b>TOTALS</b>				

ENTER ON: LINE 1 ABOVE      LINE 5a ABOVE      LINE 5b ABOVE

**WORKSHEET B – BUSINESS & OTHER NON-WAGE INCOME (Schedule 1, C, E, F, K-1, 1099-MISC, W-2G, etc.) Attach supporting documentation.**

PART I – BUSINESS INCOME		
1. <b>SCHEDULE C – Profit or Loss from Business</b> Attach Form 1040, Schedule 1 and Schedule(s) C		
(a) Net Profit/(Loss) From Federal Schedule(s) C		1a.
(b) % Allocable to Piqua – Residents: use 100%; Non-residents: complete Schedule Y below		1b.
(c) Piqua Profit/(Loss) (Line 1a multiplied by 1b): Residents: Line 1a should equal Line 1c	1c.	
2. <b>SCHEDULE E – Profit or Loss from Rentals/Royalties</b> Attach Form 1040, Schedule 1 & Schedule E	2.	
3. <b>SCHEDULE E – Profit or Loss from Partnerships</b> Attach Form 1040, Schedule 1, K-1(s), & Schedule E	3.	
4. <b>SCHEDULE F – Profit or Loss from Farming</b> Attach Form 1040, Schedule 1 & Schedule F	4.	
5. <b>Form 4797 – Ordinary income or loss (Note: Capital Gains are not taxable)</b> Attach Schedule 1 & 4797	5.	
6. <b>TOTAL BUSINESS INCOME</b> (Add Lines 1c through 5)		6.
7. <b>LESS: 2017 to 2020 LOSS CARRYFORWARD</b> (Enter amount from NOL worksheet in the instructions)		7. ( )
8. <b>NET BUSINESS INCOME</b> (Line 6 plus Line 7) <b>IF LESS THAN ZERO, ENTER ZERO</b>		8.

PART II – OTHER INCOME		
9. <b>TOTAL OTHER INCOME – Gambling Winnings, 1099-Misc, Executor Fees, etc.</b> Provide supporting documentation-Attach Form W-2G(s), 1099(s) & Schedule 1		9.

PART III – TOTALS		
10. <b>GRANDTOTAL BUSINESS &amp; OTHER NON-WAGE INCOME</b> (Line 8 plus Line 9) <b>ENTER ON PAGE 1, LINE 2A</b>		10.

**WORKSHEET C – BUSINESS RETURNS ONLY (Form 1065, 1120, 1120S, etc.) Attach supporting documentation. This section not for Individuals.**

PART I – BUSINESS INCOME		
1. <b>FEDERAL TAXABLE INCOME BEFORE NET OPERATING LOSSES AND SPECIAL DEDUCTIONS</b>		1.
2. <b>ADJUSTMENTS</b> (From Schedule X below)		2.
3. <b>ADJUSTED FEDERAL TAXABLE INCOME</b> (Line 1 plus/minus Line 2)		3.
4. <b>LESS: 2017 to 2020 LOSS CARRYFORWARD</b> (Enter amount from NOL worksheet in the instructions)	4.	
5. <b>NET PROFIT</b> (Line 3 plus Line 4)		5.
6. <b>APPORTIONMENT PERCENTAGE</b> (From Schedule Y below, Step 5)	6.	
7. <b>APPORTIONED PIQUA NET BUSINESS INCOME</b> (Line 5 multiplied by Line 6) <b>ENTER ON PAGE 1, LINE 2B</b>		7.

**SCHEDULE X–RECONCILIATION WITH FEDERAL INCOME TAX RETURN AS REQUIRED BY ORC SECTION 718–FOR BUSINESS RETURNS ONLY**

ITEMS NOT DEDUCTIBLE		ITEMS NOT TAXABLE	
A. Capital losses and IRC Section 1231 losses	A.	I. Capital gains and IRC Section 1231 gains (do not deduct IRC Section 1245 and 1250 gains)	I.
B. Taxes on or measured by net income	B.	J. Intangible income such as Interest, Dividends, Patent, and Copyright Income (Do not include royalties derived from land rights; i.e. Oil and Gas Rights)	J.
C. Expenses attributable to intangible income (5% of total intangible income, excluding capital gains)	C.	K. Other – please list (Note: No deduction is allowed for federal tax credits)	K.
D. Guaranteed payments to current or former partners, shareholders or members	D.		
		<b>TOTAL ADDITIONS (Add Lines A – H)</b>	X-1
E. Amounts paid or accrued to a qualified self-employed retirement and health and life insurance plans for owners, shareholders or members of non-C Corporation entities	E.		
		<b>TOTAL DEDUCTIONS (Add Lines I - K)</b>	X-2
F. Depreciation recovery (non-C corporation entities are subject to IRC Section 291 depreciation recovery on Section 1250 property)	F.		
		<b>NET ADJUSTMENTS ( X-1 MINUS X-2)</b>	
G. Real Estate Investment Trust (REIT) Distributions	G.		
		<b>ENTER TOTAL ON WORKSHEET C, LINE 2</b>	
H. Other – please list	H.		

**SCHEDULE Y – BUSINESS APPORTIONMENT FORMULA**

	A. LOCATED EVERYWHERE	B. LOCATED IN PIQUA	PERCENTAGE (B / A)
<b>STEP 1.</b> Original Cost of Real and Tangible Personal Property	_____	_____	
Gross Annual Rents Paid Multiplied by 8	_____	_____	
<b>TOTAL STEP 1</b>	_____	_____	_____ %
<b>STEP 2.</b> Wages, Salaries and Other Compensation Paid	_____	_____	_____ %
<b>STEP 3.</b> Gross Receipts from Sales Made and/or Work or Services Performed	_____	_____	_____ %
<b>STEP 4.</b> Total Percentages (Add Percentages from Steps 1 – 3)			_____ %
<b>STEP 5.</b> Apportionment Percentage (Divide Step 4 by Number of Percentages Used) <b>ENTER ON Wrksh B LINE 1b or Wrksh C Line 6</b>			_____ %

**SCHEDULE Y-1 RECONCILIATION TO FORM PW-3 (WITHHOLDING RECONCILIATION)**

(A) Total wages allocated to Piqua (from federal return or apportionment formula)..... (A) \_\_\_\_\_

(B) Total wages shown on Form PW-3 (City of Piqua Annual Withholding Reconciliation) ..... (B) \_\_\_\_\_

(C) Difference (B minus A) ..... (C) \_\_\_\_\_

Please explain any difference reflected on Line C above: \_\_\_\_\_

Provide the Company Name and FEIN under which the withholding tax was remitted, if different from Page 1 \_\_\_\_\_