VILLAGE OF MORROW	VILLAGE OF MORROW, OHIO INDIVIDUAL MUNICIPAL INCOME TAX RETURN Tax Rate: 1.00% | Resident Credit: up to 0.50%	TAX YEAR ____________ *Write year in dark ink*

File this return even when no payment is due, unless otherwise exempt under applicable law.

A. TAXPAYER INFORMATION

Taxpayer name ______________________________	**Spouse name (if joint)** ______________________________	
SSN / Tax ID ______________________________	**Spouse SSN / Tax ID** ______________________________	
Current address ______________________________	**City, State, ZIP** ______________________________	
Phone ______________________________	**Email** ______________________________	
Morrow resident? [ ] Yes [ ] No	**Moved in** _______________	**Moved out** _______________
Filing status [ ] Single [ ] Joint	**Federal extension? [ ] Yes [ ] No**	**Amended return? [ ] Yes [ ] No**

B. MUNICIPAL TAXABLE INCOME AND TAX

1	Qualifying wages subject to Morrow income tax (generally W-2 Box 5 Medicare wages; attach all W-2s).	**$** ____________
2	Other taxable income / Schedule income subject to Morrow tax (attach supporting schedules).	**$** ____________
3	Total Morrow taxable income. Add Lines 1 and 2.	**$** ____________
4	Morrow income tax: Line 3 x 1.00%.	**$** ____________
5	Credit for income tax paid to other municipalities (from Schedule C below).	**$** ____________
6	Net Morrow tax liability. Line 4 minus Line 5 (not less than zero).	**$** ____________
7	Morrow income tax withheld (W-2 box/local withholding for Morrow).	**$** ____________

C. CREDIT FOR TAX PAID TO OTHER MUNICIPALITIES - RESIDENTS

Credit is limited to the lesser of: (1) tax actually paid to the other municipality, or (2) 0.50% of the income taxed by that municipality. Do not claim credit for tax refunded or refundable by another municipality.

Municipality	Income taxed there	Tax paid there	0.50% of income	Allowable credit (lesser of cols. 3 & 4)
TOTAL CREDIT - carry to Line 5				**$** ____________

D. PAYMENTS, BALANCE DUE, OR REFUND

8	Estimated tax payments and prior-year credit applied.	**$** ____________
9	Other payments made for this tax year.	**$** ____________
10	Total credits/payments. Add Lines 7, 8, and 9.	**$** ____________
11	BALANCE DUE. If Line 6 is greater than Line 10, subtract Line 10 from Line 6.	**$** ____________
12	OVERPAYMENT. If Line 10 is greater than Line 6, subtract Line 6 from Line 10.	**$** ____________
13	Amount of Line 12 to CREDIT TO NEXT YEAR.	**$** ____________
14	REFUND REQUESTED. Line 12 minus Line 13.	**$** ____________
15	Estimated tax payment submitted with this return, if applicable.	**$** ____________

IMPORTANT: No remittance is required when the balance due is $10.00 or less. Refunds are issued only when the refundable overpayment exceeds $10.00.

E. DECLARATION AND SIGNATURE

I declare under penalty of perjury that this return and accompanying schedules are true, correct, and complete to the best of my knowledge and belief.

Taxpayer signature ______________________	**Date** ___________	**Daytime phone** ___________
Spouse signature (if joint) ______________________	**Date** ___________	**Preparer / firm (if applicable)** ___________

VILLAGE OF MORROW - INDIVIDUAL INCOME TAX RETURN INSTRUCTIONS

Tax Rate 1.00% | Resident Credit up to 0.50%

Who should file: File if you are subject to Village of Morrow municipal income tax for the tax year. Residents should report income subject to Morrow tax and may claim allowable credit for qualifying municipal income taxes paid elsewhere. Nonresidents should report income taxable to Morrow under Ohio municipal income tax law.

Line 1 - Qualifying wages: Enter wages subject to Morrow municipal income tax. W-2 Box 5 (Medicare wages and tips) is generally the starting point for Ohio municipal qualifying wages, subject to adjustments required by Ohio law. Attach every W-2 used in the calculation.

Line 2 - Other taxable income: Enter other income taxable by Morrow, including taxable business or pass-through income when applicable. Attach the federal schedules and any municipal allocation schedules needed to support the amount.

Line 4 - Morrow tax: Multiply total Morrow taxable income on Line 3 by 1.00% (0.0100).

Schedule C - Credit for tax paid elsewhere: For each other municipality, enter the income taxed by that municipality and the municipal income tax actually paid. The Morrow resident credit is limited to 0.50% of the income taxed by the other municipality and may not exceed the tax actually paid there. Enter the lesser amount in the final column and total the allowable credits.

Line 6 - Net tax liability: Subtract allowable resident credit from the 1.00% Morrow tax. Do not enter less than zero.

Lines 7-10 - Payments and withholding: Report Morrow tax withheld, estimated payments, prior-year credit carried forward, and other payments for the tax year.

Balance due / refund: If the balance due is $10.00 or less, no remittance is required. Refunds are generally payable only when the refundable overpayment exceeds $10.00. The return may still be required even when no payment is due.

Extensions: An extension of time to file does not automatically extend the time to pay tax due. Attach or retain documentation of any applicable federal extension as required.

Attachments: Attach W-2s and any federal or municipal schedules necessary to support income, allocation, payments, credits, or a refund request.

ADMINISTRATIVE NOTE: *Before public release, insert the Village Tax Department mailing address, telephone number, website/email, filing due-date language, and any municipality-specific ordinance citations or local instructions used by the Village.*