VILLAGE OF MORROW	VILLAGE OF MORROW, OHIO INDIVIDUAL MUNICIPAL INCOME TAX RETURN Tax Rate: 1.00% | Resident Credit: up to 0.50%	TAX YEAR 20____

File by April 15 unless a valid filing extension applies. Payment is due April 15 even if the filing deadline is extended.

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 (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)** _____

REQUIRED ATTACHMENTS: Federal Form 1040, all Forms W-2, and all supporting federal or municipal schedules.

VILLAGE OF MORROW - INDIVIDUAL INCOME TAX RETURN INSTRUCTIONS

Tax Rate 1.00% | Resident Credit up to 0.50%

Who must file: Individuals subject to Morrow municipal income tax must file unless exempt under applicable law. Residents report taxable income and may claim allowable credit for municipal tax paid elsewhere; nonresidents report income taxable to Morrow.

Line 1 — Qualifying wages: Report wages subject to Morrow tax (generally W-2 Box 5, with applicable adjustments). Attach every Form W-2.

Line 2 — Other taxable income: Report taxable business, rental, or pass-through income, as applicable. Attach federal Form 1040 and supporting schedules (for example, C, E, or F) and municipal allocation schedules when applicable.

Line 4 — Tax: Multiply Line 3 by 1.00% (0.01).

Schedule C — Resident credit: Enter each municipality, income taxed there, and tax actually paid. Credit is the lesser of tax paid or 0.50% of that income. Do not claim refundable or refunded taxes.

Line 6 — Net liability: Subtract Line 5 from Line 4; not below zero.

Lines 7–10 — Payments: Include Morrow withholding, estimated payments, prior-year credits, and other tax-year payments.

Balance due / refund: No payment is required for a balance of $10 or less; refunds are issued only when the refundable amount exceeds $10. Filing may still be required.

FILING AND PAYMENT DEADLINES: The regular filing deadline is April 15 following the tax year (subject to statutory weekend/holiday adjustments). Full payment is due by April 15, even if a valid extension permits later filing. A filing extension does not extend the payment deadline. A complete return must include federal Form 1040, all W-2s, and supporting schedules. Submit these by the regular deadline unless a valid filing extension applies. Missing documents may require follow-up; timely-filing status is governed by applicable law.

Required attachments: Federal Form 1040, all Forms W-2, and any supporting federal or municipal schedules. Submit them with the return.

Mail or deliver to: Village of Morrow Tax Department, 150 East Pike Street, Morrow, Ohio 45152. Phone: (513) 899-2821.