GENERAL INSTRUCTIONS FOR PREPARING
2024 CITY OF HUBER HEIGHTS INCOME TAX RETURN

Who must file? It is mandatory that you file an annual City of Huber Heights tax return EVEN IF NO TAX IS DUE:

- All Huber Heights residents and partial year residents 18 years and older.
- Retired residents if they have rental, business or other earned income. If you are retired and have none of the aforementioned income **AND** you have filed a Certificate of Retirement (Cert Form) with our department you do not need to file.
- Every business entity that conducts business within or for the City of Huber Heights.
- Every non-resident who engages in business or other activity within the City of Huber Heights, including, but not limited to rental of real and personal property must file a return whether tax is due or not. Non-residents who are employed within the City of Huber Heights, but Huber Heights tax is not fully withheld by their employer must file a return.

All returns require the following:

- Name(s) and current and prior address
- Social Security Number(s) or City account number
- Taxpayer signature(s) (if this is a joint filing **BOTH** taxpayer signatures are required)
- Proof of taxable income
- Proof of credit for Huber Heights or other city tax withholding

Part A:
If you have no city taxable income, you must complete **Part A** and **Part C** only. If you have city taxable income, you must complete Section B.

Part B:
Enter the name of each employer, the amount of City of Huber Heights tax withheld, the amount of the non-Huber Heights city tax withheld up to 2.25% and the city taxable wages (normally the Box 5 Medicare wages).

Attach all W-2s required to provide proof of city taxable wages, City of Huber Heights tax withheld, and other city tax withheld. Since some employers provide multiple copies of W-2s with different information, you may need to attach multiple W-2s from a single employer to provide the required proof.

Enter all the W-2s and enter the totals in **1A, 1B** and **1C**.

If you are pro-rating the credit for other city tax withheld or the wages listed for partial-year residence, you must use the worksheet in **Section B** located on the back of the return to show your calculation. If City of Huber Heights taxes were withheld because of working within the City of Huber Heights, no City of Huber Heights tax is subject to refund.

If any of the other city tax withheld listed on your W-2 was refunded to you (or if you have applied for a refund), you cannot take it as a credit toward your City of Huber Heights tax liability. The City of Huber Heights reserves the right to check with other municipalities to determine if any other city tax withheld listed has been refunded to the taxpayer.

Line 2. TOTAL TAXABLE WAGES:

Line 3. INCOME OTHER THAN WAGES:
Enter the TOTAL of all other city taxable income (or losses), other than W2 wages, as listed on Worksheet A on the back of the form. Examples of other city taxable income are business income as listed on a 1099, Federal Schedule C, Federal Schedule F, Federal Schedule E and Federal Schedule K-1. A Federal Schedule 4797 (Recapture of Depreciation on Sale of Rental Property) may be required if you have sold rental property. Income from gambling winnings must also be listed.

Losses on Worksheet A may be used to offset income on Worksheet A. However, no losses may be used to reduce W-2 city taxable wage amounts.

Pages 1& 2 of Federal 1040 including Schedules 1, Schedule C, E, F & K-1 (if applicable) W2's, W2 G and 1099's misc. All forms for providing proof of income (or loss) must be submitted with the return.

Line 4. TOTAL INCOME:
Add Line 2 and Line 3. If Line 3 shows a net loss, it cannot be subtracted from Line 2. This is your City of Huber Heights taxable income.

Line 5. TAX:
Multiply Line 4 x .0225 to obtain tax. This is your City of Huber Heights tax liability.

Line 5A. CITY OF HUBER HEIGHTS TAX WITHHELD:
Enter the total City of Huber Heights tax withheld from 1A.

Line 5B. 2024 ESTIMATED PAYMENTS AND/OR CREDITS CARRYFORWARD:
Enter the amount of any estimated payments that you have made to the Tax Division and/or credit carryforwards from previous tax years.

Line 5C. CREDIT FOR OTHER CITY TAX WITHHELD – CANNOT EXCEED 2.25%:
Enter your other city tax withheld credits from Line 1B.

Line 5D. TAX PAID TO ANOTHER CITY FOR NON-W2 INCOME - CANNOT EXCEED 2.25%:
Enter the amount of tax paid to another city for non-W2 income.

Line 5E. TOTAL TAX CREDITS:
Add Line 5A, Line 5B, 5C and 5D. This is your total credits against your City of Huber Heights tax liability.

Line 6. BALANCE DUE:
If Line 5 is greater than Line 5E, enter your balance due. If the balance due is less than $10.00, it does not need to be remitted.

Even if you cannot pay your balance in full, you should still file by April 15, 2025, to avoid late filing penalties.

Line 7. OVERPAYMENT:
If Line 5E is greater than Line 5, enter the amount overpaid. If the amount overpaid is less than $10.00, no refund or credit carryforward will be allowed.

If you have an overpayment of $10.00 or greater, enter the portion of overpayment to be refunded and/or credited to 2025. If no selection is made, the overpayment will be applied as a credit carryforward to 2025. Enter the amount of the loss carryforward for 2025.

If there is penalty and/or interest applied to your tax return, the Tax Division will calculate it when you return is reviewed.

Line 8. TOTAL ESTIMATED TAX FOR 2025:
Enter your estimated City of Huber Heights tax liability for 2025. This is your estimated 2025 Huber Heights taxable income X .0225.

Line 9. LESS CREDITS:
Add up all your estimated credits towards your 2025 Huber Heights tax liability. This includes credit carryforwards from tax year 2024, credits for Huber Heights withheld, and/or credit for other city tax withheld (not to exceed 2.25%).

Line 10. NET ESTIMATED TAXES OWED:
Subtract Line 9 from Line 8. This is your estimated 2025 net Huber Heights tax liability (after credits).

Line 11. AMOUNTS PAID WITH THIS DECLARATION:
If your Huber Heights City taxes are not fully withheld on your income and the difference is more than $200.00 you must make estimated payment (90% due by January 15, 2026) to avoid the underpayment of estimated taxes penalty for tax year 2025.

Line 12. TOTAL DUE:
Add Line 6 and Line 11. This is your total balance due with your return.