



# 2016 CITY OF TOLEDO

## INDIVIDUAL TAX RETURN (TOLEDO RESIDENTS ONLY)

DIVISION OF TAXATION, ONE GOVERNMENT CENTER STE 2070, TOLEDO, OH 43604-2280  
PHONE 419-245-1662 • WEBSITE: WWW.TOLEDO.OH.GOV EMAIL: INCOMETAX@TOLEDO.OH.GOV

PLEASE CHECK IF A
REFUND <input type="checkbox"/>
CREDIT TO 2017 <input type="checkbox"/>
AMENDED <input type="checkbox"/>

### RETURN DUE ON OR BEFORE APRIL 18, 2017

**RETURNS NOT FILED/POSTMARKED BY THAT DATE ARE SUBJECT TO A LATE FILING FEE.**

ATTACH W-2'S HERE

<b>ACCOUNT #</b>					
FIRST NAME AND MIDDLE INITIAL _____		LAST NAME _____		PRIMARY SOCIAL SECURITY NUMBER _____	
SPOUSE'S ACCOUNT # _____ JOINT RETURN—SPOUSE'S FIRST NAME AND INITIAL _____			SPOUSE'S SOCIAL SECURITY NUMBER _____ LAST NAME IF DIFFERENT THAN SPOUSE'S _____		
HOME ADDRESS NUMBER AND STREET STREET _____ CITY _____ STATE _____ ZIP _____			IF SPOUSE'S IS DIFFERENT LIST HERE STREET _____ CITY _____ STATE _____ ZIP _____		
May we leave detailed message on phone or email <input type="checkbox"/> PHONE NUMBER _____			EMAIL _____		
DID YOU CHANGE RESIDENCE DURING 2016    YES <input type="checkbox"/> NO <input type="checkbox"/> IF YES ENTER DATES MOVED IN _____ OUT _____ Part year residents see instructions on how to enter income					
SHOULD YOUR ACCOUNT BE INACTIVATED?    YES <input type="checkbox"/> NO <input type="checkbox"/> IF YES, EXPLAIN _____					
SHOULD SPOUSE'S ACCOUNT BE INACTIVATED?    YES <input type="checkbox"/> NO <input type="checkbox"/> IF YES, EXPLAIN _____					
OCCUPATION OR NATURE OF BUSINESS _____    TRADE NAME _____					
<b>FILING STATUS</b>					
SINGLE INDIVIDUAL <input type="checkbox"/>		MARRIED FILING JOINT RETURN <input type="checkbox"/>		MARRIED FILING SEPARATE RETURNS <input type="checkbox"/>	
NAME OF SPOUSE (if filing separately) _____					
SOCIAL SECURITY NUMBER OF SPOUSE _____ SPOUSE'S TOLEDO ACCOUNT NUMBER _____					
ATTACH PAGE 1 OF FEDERAL FORM 1040 OR 1040EZ AND APPLICABLE FEDERAL SCHEDULES AND/OR DOCUMENTATION TO THE BACK OF THIS RETURN. ATTACH W-2'S WHERE INDICATED ALONG THE SIDE OF THIS RETURN FOR ALL CITIES WITH WITHHOLDING SHOWN. PAYMENT OF CHECK OR MONEY ORDER (IF AN AMOUNT IS OWED), FOR CREDIT CARD INFORMATION VISIT OUR WEBSITE.					
<b>PART A SECTION 1. COMPENSATION FROM WAGES – ATTACH W-2'S</b> (USE ADDITIONAL FORM IF NECESSARY FOR MORE W-2'S)					
TAXPAYER OR SPOUSE T or S	(A) NAME OF EMPLOYER	(B) CITY WHERE EMPLOYED	(C) TOLEDO TAX WITHHELD	(D) OTHER CITY TAX WITHHELD	(E) GROSS WAGES (BOX 5) OF W2 SEE INSTRUCTIONS
<b>PART A SECTION 1 COLUMN TOTALS</b> .....			(C) \$ _____	(D) \$ _____	(E) \$ _____
<b>PART A SECTION 2. UNREIMBURSED EMPLOYEE BUSINESS EXPENSES --SCHEDULE 2106</b>					
<b>ADJUSTMENTS TO TOLEDO TAXABLE WAGES (ONLY USE THIS SECTION IF YOU HAVE UNREIMBURSED EMPLOYEE BUSINESS EXPENSES) (SEE INSTRUCTIONS) if filing a joint return and both spouses have unreimbursed employee business expenses please see instructions for how to combine and report those figures) You must attach a copy of your W2 Form, Schedule A and Form 2106 as filed from your Federal 1040.</b>					
1. Did you have tax withheld for another city on the income for which you are claiming unreimbursed employee business expenses? If yes, go to line 5b below and see instructions for Worksheet computation; otherwise go to line 2					
2. Enter total wages for the job for which you are claiming unreimbursed business expenses ..... 2. \$ _____					
3. Enter business expenses from Federal Form 2106 ..... 3. \$ _____					
4. Enter 2% of Federal Adjusted gross as shown on Schedule A of your Federal return ..... 4. \$ _____					
5. a. Subtract line 4 from line 3 ..... 5. \$ _____					
If line 5a is less than zero enter -0- otherwise enter on Part C line 12					
5. b. Note: Toledo residents if you had other cities taxes withheld on this income use the 2106 Worksheet (Adjustment of Credit for Other Cities Withholding) from instructions and attach it to back of this return when filing. Enter amount from 2106 Worksheet found in instructions (see website) \$ _____ and also enter this amount on Part D line 27b					

**PART B INCOME OTHER THAN WAGE COMPENSATION**

- 6. Income from self-employment (attach Federal Schedule C and attach 1099-MISC's for labor deducted) ..... 6. \$ \_\_\_\_\_
7. Income from rents or leases (attach Federal Schedule E) ..... 7. \$ \_\_\_\_\_
8. Income from Federal Schedule E (Partnership Income K-1 Toledo residents only) ..... 8. \$ \_\_\_\_\_
8a. Tax paid by Partnership on behalf of Toledo resident partner income shown on line 8....8a. \$ \_\_\_\_\_
9. Income from farming (attach Federal Schedule F) ..... 9. \$ \_\_\_\_\_
10. Misc. income (attach 1099'S received or W2G'S or explain source) ..... 10. \$ \_\_\_\_\_
10a. Withholding from W-2G (enter here and on line 25b) ..... 10a. \$ \_\_\_\_\_

**PART C TAX CALCULATION**

- 11. Total wages from Part A Section 1 Column E total ..... 11. \$ \_\_\_\_\_
12. Total 2106 expense from Part A Section 2(line 5a) ..... 12. \$ \_\_\_\_\_
13. Subtract line 12 from line 11 ..... 13. \$ \_\_\_\_\_
14. Multiply the amount on line 13 by 2.25% (.0225) ..... 14. \$ \_\_\_\_\_
This is your tax on wage income.
15. Combine figures both positive and negative from lines 6-10 above ..... 15. \$ \_\_\_\_\_
If this is a loss enter here ..... 15a. \$ \_\_\_\_\_
AND ENTER ZERO ON LINE 18 and continue to line 19 If it is positive continue to line 16
16. Enter Total allowable NOL carryover from prior years (5 yr limit for 2016)..... 16. \$ \_\_\_\_\_
17. Subtract line 16 from line 15. If zero or less, enter zero here and on line 18 ..... 17. \$ \_\_\_\_\_
and continue to line 19. If greater than zero enter figure here and go to line 18.
18. If line 17 is greater than zero multiply line 17 x 2.25% and enter here ..... 18. \$ \_\_\_\_\_
19. Enter amount from line 8a Tax paid by partnership for Toledo resident..... 19. \$ \_\_\_\_\_
20. Subtract line 19 from line 18..... 20. \$ \_\_\_\_\_
21. Enter amount from Line 14 (tax on wage income) ..... 21. \$ \_\_\_\_\_
22. Add line 20 and line 21. Total tax liability before credits..... 22. \$ \_\_\_\_\_
23. Credit for Tax Paid to another City or Cities (not shown in PART A Section 1 and attach copy of returns filed with other City or Cities) ..... 23. \$ \_\_\_\_\_
24. Subtract line 23 from line 22 (Total resident tax liability) ..... 24. \$ \_\_\_\_\_
(A Declaration of Estimated City Tax is REQUIRED for all individuals who owe more than \$200 of income tax for the year. Form D-1 can be found on our website and can also be mailed with this return)

**PART D FINAL TAX BALANCE COMPUTATION**

- 25. 25a. Enter Total Toledo tax withheld from Total Line Part A Section 1 Column C..... 25.a \$ \_\_\_\_\_
25b. Toledo tax withheld from forms W2G .....25b. \$ \_\_\_\_\_ Total 25a + 25b = 25c. \$ \_\_\_\_\_
26. Subtract line 25c from Part C line 24 above..... 26. \$ \_\_\_\_\_
27. a. Enter Total Other City tax withheld from Total Line Part A Section 1 Column D
Taxpayer \$ \_\_\_\_\_ Spouse \$ \_\_\_\_\_
b. Enter Amount from Part A Section 2 Line 5b (Worksheet from Instructions if required)
Taxpayer \$ \_\_\_\_\_ Spouse \$ \_\_\_\_\_
c. If there is no entry on line 27b. for either spouse, enter amount from line 27a. on line 27c (total both taxpayer and spouse together); if there is an entry on line 27b for either spouse, use the lower of line 27a or b before adding both spouse's together and enter on line 27c (see instructions for examples) .....27c. \$ \_\_\_\_\_
28. Subtract line 27c from line 26..... 28. \$ \_\_\_\_\_
29. Estimate payments total 29a \$ \_\_\_\_\_ 29b. Overpayment from prior year \$ \_\_\_\_\_
29c. Total of line 29 a and b.....29c. \$ \_\_\_\_\_
30. Subtract line 29c from line 28..... 30. \$ \_\_\_\_\_
a. If line 30 is positive, you have a Balance due. Enter on line 31.
(Do not remit amounts under \$10 as no billing nor collection will occur on those)
b. If line 30 is negative, you have an Overpayment. Enter on line 34. (Amounts of \$9.99 or less will not be refunded nor credited)
Returns need to be filed in both cases even when under \$10.00.
31. Enter positive amount from line 30 ..... 31. \$ \_\_\_\_\_
32. Amount of penalty \$ \_\_\_\_\_ + interest \$ \_\_\_\_\_ + late filing fee \$ \_\_\_\_\_
Total of penalty, interest, and late filing fee ..... 32. \$ \_\_\_\_\_
(See instructions for line 32)
33. Add line 31 and total from Line 32. This is your amount Due ..... 33. \$ \_\_\_\_\_
Remit payment to Commissioner of Taxation with your filed return. If payment made online, forms still need to be mailed.
34. Enter the amount of the overpayment from Line 30b to be credited to the 2017 estimate (\$ \_\_\_\_\_) and check box at top of page 1 for credit to 2017.
Or the amount to be Refunded (\$ \_\_\_\_\_) and check box at top of page 1 for Refund

Make payment payable to "COMMISSIONER OF TAXATION" Payment must accompany return.
For credit card payment information visit our website (Toledo.oh.gov).
IF YOU OWE MORE THAN \$200.00 QUARTERLY ESTIMATE PAYMENTS ARE REQUIRED. If you owe more than \$200, you may be subject to penalties and interest due to lack of estimate payments. Further, you may need to make estimate payments for 2017 if you expect to owe the same or greater amount next year.

Attach a copy of page 1 of your Federal Form 1040 or 1040S to the back of this return and W-2's and W2-G's where indicated. NOTE: Tax returns filed or postmarked after 4/18/2017 are subject to a late filing fee.

SIGNATURE IMPORTANT: This return is NOT considered filed until signed by a taxpayer and spouse (if applicable).

The undersigned declares that this return (and accompanying schedules) is a true, correct and complete return for the taxable period stated, and that the figures used are the same as used for the federal income tax purposes, and understand that this information may be released to the tax administration of the city of residence and the I.R.S.

Paid Preparers Use Only
Signature > \_\_\_\_\_ Date \_\_\_\_\_
Print Name > \_\_\_\_\_ PTIN \_\_\_\_\_
Address > \_\_\_\_\_
Phone No. \_\_\_\_\_

Sign Here
If a joint return both must sign.
Signature > \_\_\_\_\_ Date \_\_\_\_\_
Spouse's Signature > \_\_\_\_\_ Date \_\_\_\_\_
[ ] CHECK BOX IF CITY MAY DISCUSS YOUR RETURN WITH TAX PREPARER.