



2016 CITY OF TOLEDO

NON-RESIDENT INDIVIDUAL TAX RETURN (NON 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

ACCOUNT #		
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 _____
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HOME ADDRESS NUMBER AND STREET _____ STREET _____ CITY _____ STATE _____ ZIP _____	IF SPOUSE'S IS DIFFERENT LIST HERE STREET _____ CITY _____ STATE _____ ZIP _____
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May we leave a detailed message on phone or email? <input type="checkbox"/> PHONE NUMBER _____	EMAIL _____
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DID YOU CHANGE RESIDENCE DURING 2016 YES NO IF YES ENTER DATES MOVED IN _____ OUT _____
Part year residents see instructions on how to enter income

SHOULD YOUR ACCOUNT BE INACTIVATED? YES NO IF YES, EXPLAIN _____

SHOULD SPOUSE'S ACCOUNT BE INACTIVATED? YES NO IF YES, EXPLAIN _____

OCCUPATION OR NATURE OF BUSINESS _____ TRADE NAME _____

FILING STATUS		
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.

PART A SECTION 1. IF YOU HAD NO WAGES EARNED IN TOLEDO NOR ANY TOLEDO TAX WITHHELD WHEN WORKING OUTSIDE OF TOLEDO DO NOT COMPLETE THIS SECTION 1 GO TO PART B (USE ADDITIONAL FORM IF NECESSARY FOR MORE W-2'S)

COMPENSATION FROM WAGES – ATTACH 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

PART A SECTION 1 COLUMN TOTALS (C) \$ _____ (D) \$ _____ (E) \$ _____

PART A SECTION 2. Wage Adjustment for NRR (only use if part of income with Toledo withholding is earned outside of Toledo; otherwise, go on to Section 2 Form 2106) **CB@MI G9 '4 D5 FH'8 'BFF'-'G'I G98 "**

(FOR JOINT RETURNS SEPARATE SECTION 2'S MUST BE COMPLETED, AS WELL AS, A SEPARATE PART D-NRR WAGE COMPUTATION—ENTER EACH SPOUSES INFORMATION UNDER EITHER TAXPAYER OR SPOUSE ON LINE 1 BELOW)
IF YOU AS A NON-RESIDENT HAD WAGES EARNED OUTSIDE OF TOLEDO THAT HAD TOLEDO TAX WITHHELD MARK BOX YES HERE
AND COMPLETE SECTION D NRR (NOTE THAT THE EMPLOYER CERTIFICATION MUST BE COMPLETED, SIGNED BY EMPLOYER, AND ATTACHED TO THIS FORM WHEN FILED)

1. ENTER AMOUNT FROM PART D NRR WAGE COMPUTATION LINE 3 (if joint filers enter each spouse's information separately)..... \$ _____	Taxpayer _____	Spouse _____
2. SUBTRACT LINE NUMBER 1 FROM PART A SECTION 1 COLUMN E (ABOVE) AND ENTER HERE..... \$ _____	Taxpayer _____	Spouse _____

NOTE IF LINE 2 IS ZERO YOU CANNOT DEDUCT FURTHER SECTION 2 FORM 2106 EXPENSES DO NOT COMPLETE SECTION 2 – FORM 2106

SECTION 2 FORM 2106 BUSINESS EXPENSE ADJUSTMENT. FORM 2106 - ONLY USE THIS SECTION IF YOU HAVE UNREIMBURSED EMPLOYEE BUSINESS EXPENSE OTHERWISE GO TO PART B

UNREIMBURSED EMPLOYEE BUSINESS EXPENSES – SCHEDULE 2106 ADJUSTMENT – (IF EACH SPOUSE HAS EMPLOYEE BUSINESS EXPENSES COMPLETE SEPARATE SECTION 2'S FORM 2016 ADJUSTMENT FOR EACH SPOUSE AND COMBINE TOTALS ON LINE 8a BELOW

ADJUSTMENTS TO TOLEDO TAXABLE WAGES (SEE INSTRUCTIONS) EMPLOYER DOES NOT NEED TO COMPLETE EMPLOYER CERTIFICATION.

You must attach a copy of your W2 Form, the Schedule A and Form 2106 filed from your Federal Form 1040.

	Taxpayer	Spouse
1. Enter total Toledo wages for the job for which you are claiming unreimbursed business expenses	1. \$ _____	_____
2. Enter total wages for the job for which you are claiming unreimbursed business expenses.....	2. \$ _____	_____
2a. Divide line 1 by line 2 which equals the % of Total wages earned in Toledo.	2a. % _____	_____
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. Subtract line 4 from line 3..... If line 5 is less than zero enter -0-	5. \$ _____	_____
6. Multiply line 5 by percentage shown on line 2a	6. \$ _____	_____
This is your total Toledo allowable business expenses (if zero, you have no allowable business expenses)		
7. Enter amount from Part A Section 2 line 1 – Non Resident wage adjustment - enter 0 if not used.....	7. \$ _____	_____
8. Add line 6 and line 7.....	8. \$ _____	_____
8a. If joint return, combine total of taxpayer and spouse from line 8	8a. \$ _____	_____
9. Subtract line 8a from Total Part A Section 1 Column E..... This is your Total Toledo taxable wage income – Enter on line 18 below	9. \$ _____	_____

PART B INCOME OTHER THAN WAGE COMPENSATION (if you have no non-wage income go to line 17 and enter zero)

Non-Resident Tax Calculation (if only part of income from a specific schedule is earned in Toledo you will need to use Schedule Y--see instructions--or if separate accounting used provide information as to computation)

10a. Enter income from Schedule C Self-employment (attach Federal Schedule C)	10a. \$ _____
10b. Allocation percentage from Schedule Y (if not used then use 100%) _____%	Multiply 10a. x 10b. = 10c. \$ _____
11. Enter income from Rents or Leases (Toledo properties only) Attach Federal Sch. E	11. \$ _____
Schedule Y should not be used on this type of incom	
12. 12a. Enter income from Federal Schedule E other than rental or partnership income (Attach Schedule E)	12a. \$ _____
12b. Enter Allocation percentage from Schedule Y(if used) 12b. _____%	12c. Multiply line 12a by line 12b.....12c. \$ _____
13. Enter Farming income -- (attach schedule F only if Toledo income).....	13. \$ _____
14. Enter Misc. income (Toledo income only—Attach 1099's Received or W2-G's).....	14. \$ _____
14a. Withholding from W2-G's (enter here and on line 21b)	14a. \$ _____
15. Add line 10c, 11, 12c 13 and 14.....	15. \$ _____
a. If Line 15 is a gain go to line 16. If line 15 is a loss, enter here (this is carryover loss for future years). Go to line 19 if Part A Section 2 is used	
16. Enter total allowable NOL carryover from prior years (5 yr limit for 2016—pre 2017 losses)	16. \$ _____
17. Subtract line 16 from line 15. If zero or less enter zero and go to line 18.....	17. \$ _____
If greater than zero enter here and go to line 18	
18. Add amount from line 9 taxable wage computation or amount from Part A Sec.1 Col. E, if no part of Section 2 used	18. \$ _____
19. Total line 17 and 18.....	19. \$ _____
20. Multiply line 19 by 2.25% (.0225)	20. \$ _____

PART C FINAL TAX COMPUTATION

21. 21a. Enter Toledo tax withheld from total line Section A line 1C.....	21a. \$ _____
21b. Toledo tax withheld from Forms W2G	21b. \$ _____
Total line 21a and line 21b..... 21c. \$ _____	
22. Subtract line 21c from line 20	22. \$ _____
23. Enter	
23a. Estimate payments total 23a. \$ _____	23b. Overpayment from prior year..... 23b. \$ _____
23c. Total of 23a and 23b.....	23c. \$ _____
24. Subtract line 23 from line 22	24. \$ _____
If line 24 is positive you have a Balance Due; enter on Line 25. (Do not remit amounts under \$10 as no billing or collection will occur)	
If line 24 is negative, you have an Overpayment; enter on Line 28. (Amounts of \$9.99 or less will not be refunded or credited)	
Returns still need to be filed in both cases even when under \$10.00	
25. Enter amount from line 24 if it is positive	25. \$ _____

26. Amount of 26a.penalty \$ _____ 26b.interest \$ _____ 26c. late filing fee \$ _____
 26d. total of 26a + 26b + 26c 26d. \$ _____
 See instructions for line 26

27. Add line 25 and total amount from line 26d. This is your Balance Due..... 27. \$ _____
 Remit payment to Commissioner of Taxation with your filed return. If payment made On-Line This form still needs to be mailed to the department.

28. Enter the amount of the overpayment from Line 24 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 the top of page 1 for Refund**

If you wish to assign the refund to your city of residence please complete the following: (see instructions for list of cities for assigned refunds Note: RITA cities not allowable)

I hereby assign and transfer my rights, title and interest in this refund to my city of residence _____ (name of city) and authorize my city of residence to accept this refund on my behalf.

X _____ by signing here your refund will be sent to your residence city.
 Signature authorizing transfer to residence city. **Note: You will still need to sign below.**

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.

Paid Preparers Use Only
 Signature _____ Date _____
 Print Name _____ PTIN _____
 Address _____ Phone No. _____

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.

Sign Here _____ Date _____
 If a joint return both must sign. Spouse's Signature _____ Date _____

CHECK BOX IF CITY MAY DISCUSS YOUR RETURN WITH TAX PREPARER.

PART D NRR WAGE COMPUTATION – FOR USE BY NON-RESIDENTS WITH W2 WAGE INCOME AND TOLEDO TAX WITHHELD WHILE WORKING OUTSIDE TOLEDO

If as a Non-Resident you worked part of the year outside of Toledo and your employer withheld Toledo taxes on your income during that time complete all information requested below. **EMPLOYER CERTIFICATION MUST BE COMPLETED AND SIGNED. INCLUDE WHEN FILING THIS SCHEDULE ALONG WITH ALL PAGES OF THIS FULL RETURN.** (For days that can be counted as days worked outside of Toledo see instructions---Note Weekend days are NOT included as days worked outside Toledo if the employee's salary is based on a 40 hour Monday-Friday workweek. Days spent "working at home" are NOT included as days outside Toledo unless you have a separate letter from your employer stating that the employer does not provide you an office and you work at home at your employer's request. If you spent 20 or more days in an Ohio city, a return should be filed with that city. **Vacations, holidays, and sick days are not to be included as day worked outside Toledo.**

EMPLOYEE NAME _____ EMPLOYEE SOCIAL SECURITY NUMBER _____
 EMPLOYEE CURRENT ADDRESS _____ EMPLOYEE DAYTIME PHONE NUMBER _____
 I WAS EMPLOYED BY _____
 List total wages for this job \$ _____ (period of time worked Date from _____ to Date _____)
 Toledo Tax withheld from this job \$ _____ (this amount should be 2.25% of wages for the job)

DURING THE PERIOD MY LEGAL RESIDENCE OUTSIDE TOLEDO WAS:
 STREET ADDRESS _____ CITY, VILLAGE, TOWNSHIP _____ STATE _____ ZIP _____
 DURING THIS PERIOD I PERFORMED WORK AS _____

LOG OF DAYS WORKED OUTSIDE OF TOLEDO (see instructions for expanded Log Page)

FULL ADDRESS OF WORK LOCATION (MUST BE COMPLETED IN DETAIL)

STREET, CITY AND STATE	EXACT DATE(S)	BUSINESS PURPOSE	NUMBER OF DAYS

Total No. of days worked outside Toledo from above _____ = _____ % of time worked outside Toledo
 No. of work days in the year (52X5) 260 (4 decimal places, example 25.67%=.2567)

1. Enter % of time worked outside of Toledo (from above Computation _____) % 2. List wages for the job _____
 3. Multiply line 2 by line 1 \$ _____ Enter in Part A Section 2 NRR Adjustment line 1

Note: If you had no additional wage income adjustments or non-wage income the amount on line 3 x 2.25% (.0225) should equal the total refund calculation on line 28 in Part C

Signature of Employee _____ Date _____

EMPLOYER CERTIFICATION—REQUIRED WHEN REQUESTING CREDIT FOR DAYS WORKED OUTSIDE TOLEDO BY NON-RESIDENTS WHO HAD TOLEDO TAX WITHHELD.

Under penalty of perjury, the undersigned employer representative states that during the year referenced above the employer withheld municipal income tax from the above named employee in excess of the employee's liability as calculated above; that the above referenced employee was employed during the period referenced above; the employer has examined this claim for refund in its entirety including any accompany schedules and statements; and that the employer representative can attest that the information reported on this claim is true and accurate.

In addition, the undersigned employer representative verifies that no portion of the over-withheld tax has been or will be refunded directly to the employee by the employer and that no adjustments to the employer's withholding account related to this claim have been or will be made.

CERTIFIED BY:

Representative Signature	Title	Date	Phone Number
Print Representative name	Company name	Email Address (optional)	

SCHEDULE Y – BUSINESS APPORTIONMENT FORMULA (See Instructions)

	A. Located Everywhere	B. Located in Toledo	C. Percentage (B/A)
Step 1. Average Original Cost of real & Tangible Personal Property Gross Annual Rentals Multiplied by 8 Total Step 1	_____	_____	_____
Step 2. Total Wages, Salaries, Commissions and Other Compensation Paid to all Employees	_____	_____	_____
Step 3. Gross Receipts from Sales and work or Services Performed	_____	_____	_____
Step 4. Total of Percentages	_____	_____	_____
Step 5. Average Percentage (Divide total Percentages by number of Percentages used)	_____	_____	_____

SCHEDULE Y-1 RECONCILIATION OF SCHEDULE Y WAGES TO WITHHOLDING RETURNS

1. Total workplace Toledo wages listed above shown on your Toledo withholding tax returns filed for the year covered by this return.

2. Explanation of any difference between total wages remitted and total Toledo wages shown on Schedule Y above.

3. Provide the EIN, name and address under which the withholding tax was remitted if different.
 EIN _____ Name _____
 Address _____
 City _____ State _____ Zip _____
4. Were 1099-Misc forms issued to Toledo residents or to anyone working in Toledo? Yes _____ No _____ If YES, attach copies to this return when filed.