



# 2017 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 2018 <input type="checkbox"/>
AMENDED <input type="checkbox"/>

### RETURN DUE ON OR BEFORE APRIL 17, 2018

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

#### ACCOUNT #

FIRST NAME AND MIDDLE INITIAL _____	LAST NAME _____	PRIMARY SOCIAL SECURITY NUMBER _____
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SPOUSE'S ACCOUNT # _____	SPOUSE'S SOCIAL SECURITY NUMBER _____
JOINT RETURN—SPOUSE'S FIRST NAME AND INITIAL _____	LAST NAME IF DIFFERENT THAN SPOUSE'S _____

HOME ADDRESS NUMBER AND STREET _____	IF SPOUSE'S IS DIFFERENT LIST HERE
STREET _____	STREET _____
CITY _____ STATE _____ ZIP _____	CITY _____ STATE _____ ZIP _____

May we leave a detailed message on phone or email? <input type="checkbox"/>	EMAIL _____
PHONE NUMBER _____	

DID YOU CHANGE RESIDENCE DURING 2017 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  MARRIED FILING JOINT RETURN  MARRIED FILING SEPARATE RETURNS

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

#### 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 OR BOX 18 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). **ONLY USE IF PART D "NRR" IS USED.**

(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..... \$ _____		

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

ATTACH W-2'S HERE

**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 2106 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 2017—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 1 C.....	21a. \$ _____
21b. Toledo tax withheld from Forms W2G .....	21 b. \$ _____
Total line 21a and line 21 b.... 21c. \$ _____	
22. Subtract line 21c from line 20 .....	22. \$ _____
23. Enter	
23 a. Estimate payments total \$ _____	23 b. 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 2018 estimate (\$ \_\_\_\_\_) **and check box at top of page 1 for credit to 201,**  
 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 2018 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 4/17/2018 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.