



2017 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
CREDIT TO 2018
AMENDED
BALANCE DUE

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 _____

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 ADDRESS IS DIFFERENT LIST HERE STREET _____ CITY _____ STATE _____ ZIP _____
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May we leave detailed message on phone or email <input type="checkbox"/> PHONE NUMBER _____	EMAIL _____
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DID YOU CHANGE RESIDENCE DURING 2017 YES <input type="checkbox"/> NO <input type="checkbox"/> <small>Part year residents see instructions on how to enter income</small>	IF YES ENTER DATES MOVED IN _____ OUT _____	
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 _____	

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 _____
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ATTACH PAGE 1 OF FEDERAL FORM 1040 AND APPLICABLE FEDERAL SCHEDULES AND/OR DOCUMENTATION TO THE BACK OF THIS RETURN. ATTACH W-2'S AND W2-G'S TO THE BACK OF THIS RETURN FOR ALL CITIES WITHHOLDING SHOWN. PAYMENT OF CHECK OR MONEY ORDER (IF AN AMOUNT IS OWED). FOR CREDIT CARD INFORMATION VISIT OUR WEBSITE.

PART A SECTION 1. 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 W-2 WHICHEVER IS GREATER)

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

PART A SECTION 2. UNREIMBURSED EMPLOYEE BUSINESS EXPENSES – SCHEDULE 2106

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 W-2 Form, Schedule A and Form 2106 as filed from your Federal 1040.

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 W2-G'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 a positive, continue to line 16.
16. Enter Total allowable NOL carryover from prior years (5 yr limit for 2017) 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 by 2.25% (.0225) 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 a copy of returns filed with the other city or cities) 23. \$ _____
24. Subtract line 23 from line 22 (Total resident tax liability) 24. \$ _____
(Estimated payments are 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 25a. \$ _____
25b. Toledo tax withheld from forms W2-G 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 27b 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 29a and 29b 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 or 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 (See instructions for line 32) 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 2018 estimate (\$ _____) and check the box at top of page 1 for Credit to 2018 or the amount to be Refunded (\$ _____) and check the 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 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.

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 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 Signature -> Date
If a joint return Spouse Signature -> Date
both must sign.

Paid Preparers Signature -> Date
Use Only Print Name -> PTIN
Address -> Phone No

CHECK BOX IF CITY MAY DISCUSS YOUR RETURNS WITH TAX PREPARER