2018 TOLEDO INDIVIDUAL TAX RETURN FORM INSTRUCTIONS
DUE DATE: APRIL 15, 2019
(PLEASE PRINT USING BLACK INK OR USE THE FILLABLE FORM.)

PLEASE NOTE THAT THIS FORM IS TO BE USED BY BOTH INDIVIDUAL RESIDENTS AND NON-RESIDENTS. WE HAVE COMBINED THE RESIDENT AND NON-RESIDENT FORMS. OUR NON-RESIDENT REFUND FORM THAT WAS USED FOR TAX YEARS 2017 AND PRIOR IS NOW INCORPORATED INTO THE INDIVIDUAL TAX RETURN. IT WILL BE NECESSARY FOR USERS OF OUR PRIOR NON-RESIDENT REFUND FORM TO COMPLETE THIS ENTIRE TAX RETURN TO INCLUDE THE SCHEDULE NRR SECTION LOCATED ON (PAGE 3) OF THIS FORM.

INSTRUCTIONS FOR COMPLETING THE RETURN:

Enter your Toledo account number – if known. In January, we will mail out a post card to each taxpayer with an active city of Toledo account. This post card will contain a peel off sticker containing your name, address and Toledo income tax account number. When you receive this post card, please make sure that the name and address information is correct. If not, line through the incorrect portion and complete the form with the correct information. Apply the sticker over the Account # and Social Security # on page 1 of this form. If you did not receive a post card and know your account number, please write it here.

Fill in your First Name and Middle Initial, Last Name and your Social Security Number. **Your complete social security number is required. If a joint return—Enter Spouse’s Account number (if they have one) their First name and Initial, Social Security Number and Last Name (if different).

Enter your Home Address Number and Street, city, State and Zip Code and Also that of your Spouse’s if their address (number street, city, state and zip) if it is different.

Enter your phone number and an email address that would assist us in reaching you should any questions arise during daytime hours (There is a box to check if we may leave a detailed message).

Answer the question regarding filing and residency during the tax year. If you filed a Toledo tax return in 2017 and your account should be closed, mark the box if necessary and give us the reason (for example, no longer working) and answer the same for your spouse if a joint return is filed. List dates moved in or out of Toledo.

FILING STATUS
Please check applicable box for either Single, Married Filing Joint or Married Filing Separate
If Married Filing Separately enter the Spouse’s name, social security number and the Spouse’s Toledo Account number.

Line 1. W-2 Income (Box 1 from Worksheet A or Line 4 from Page 3 if filing NRR)

Instructions for Worksheet A on page 2 of this return: For each W2 received list the name of each employer, the locality where you worked, your gross wages from the greater of Box 5 or Box 18 of the W2, the Toledo income tax withheld the amount of Toledo Tax withheld from Box 19 of the W2, the amount of any other cities or JEDDs tax withheld for the time frame you worked within Toledo from Box 19 of the W2 or amount paid directly to another municipality (attach other municipal return(s)). (An Additional Compensation of Wages worksheet is available on our website for more W-2’s).

Instructions for Schedule NRR on page 3 of this return: (only use this section if part of your wages were earned outside of Toledo as a non-resident and you had Toledo tax withheld on that income). (For joint returns, each spouse will need to complete this Schedule separately and combine their answers on page 1 as applicable.
If you as a non-resident had wages earned outside of Toledo that had Toledo tax withheld, please mark the Box provided and complete Part D and the Employer Certification and attach to this return.
Line 2. **Business/Rental Income (Line 5D from Worksheet B)** – If a LOSS enter zero here.

Instructions for Worksheet B on page 2 of this return: Column A; list appropriate income/loss for each line. If using the Schedule Y, Apportionment Formula enter the percentage from Step 5 in Column C. Multiply Column A times Column C and enter in Column D. If there is local withholding on your 1099-Misc or more commonly your W-2G enter in line 4B. Calculate Total Business Income and place in Column D, Line 5 and also on Line 2 on Page 1 of this return.

Instructions for Schedule Y - Business Apportionment Formula on page 2 of this return: (Please note; only non-residents of the city of Toledo are to use this schedule. Residents must provide tax returns filed with other municipalities in order to take credit for business income earned outside Toledo) This Schedule is for allocation of schedule income that was only partially earned in Toledo - note that rental income should not be allocated, but should be based on actual income within Toledo).

Steps 1, 2 and 3 of this formula enter in column A the amount located everywhere and in column B list the amount located only within Toledo. Note that in Step 1, it is the average original cost of real and tangible personal Property and/or the gross annual rentals multiplied by 8 and added together if both are used to determine the value of tangible and real business property.

In column C, list the result of dividing the amount in column B by the amount in column A.

**Please note that just having an entry in column A Everywhere for any one step and no entry in column B for located in Toledo does not mean that that percentage wasn’t used. If there is an entry in the everywhere column that counts as a percentage used even if the percentage in Toledo is zero.**

Instructions for Schedule Y-1 – Reconciliation of Schedule Y wages listed to W-3 Withholding Return: Line 1. Any WAGES located in Toledo must have had Toledo income tax withheld. Enter here the Name and the Federal Employers Identification Number (FEIN) where the Toledo tax was remitted if not under your account. Line 2. Were there any 1099-Misc form issued to Toledo residents or anyone working in Toledo? Check the appropriate box and attach a copy of all 1099-Misc’s if applicable.

Line 3. **Net Loss Carry Forward from Schedule NOL (Figure cannot exceed amount on Line 2)**

SCHEDULE NOL: **Unused Loss Carry Forward (LCF)**. Fill in the unused LCF for 2013 thru 2017 and the current year if applicable. Total this line.

Loss Used **THIS Year**. List LCF’s used under the appropriate year of usage. Total this Line.

Loss Carried Forward to NEXT TAX YEAR. Subtract the Loss Used this Year from the Unused LCF in each column. For the 2019 tax year, any remaining 2013 LCF will not be allowed since we have a 5 year LCF. Through tax year 2016, 100% of the LCF’s can be used to offset any current gain for 5 years. Beginning in 2017, only 50% of the LCF’s can be taken the current with the remainder carried forward to the next year.

Line 4. **Adjusted Business/Rental Income** - Subtract Line 3 from Line 2. CANNOT BE A NEGATIVE.

Line 5. **Adjusted net income subject to Toledo income tax.** - Add Line 1 and Line 4.

Line 6. **Toledo Income Tax.** - Multiply Line 5 time .0225 or 2.25% and enter here.

Line 7. **Toledo Income Tax withheld by employers.** Add Box 2 from Worksheet A and Box 4B from Worksheet B and enter here.
Line 8. **Tax WITHHELD to other municipalities or JEDDs.** Enter Box 3 from Worksheet A. CANNOT EXCEED 2.25%. If you are a non-resident of Toledo, credit cannot be given for withholding of other municipalities, thus enter $0.00 here.

Line 9. **Tax PAID to other municipalities or JEDDs.** You must include a copy of the Municipal/JEDD tax return filed in order to take credit for these taxes paid. CANNOT EXCEED 2.25%. If you are a non-resident of Toledo, credit cannot be given for paying other municipalities, thus enter $0.00 here.

Line 10. **Estimated payments.**

Line 10a. Enter estimated payments made to directly to the city of Toledo.

Line 10b. Enter carry-over credit from tax year 2017.

Line 10c. Enter the total of Line 10a and Line 10b.

Line 11. **Total allowable credits.** Enter the total of Lines 7, 8, 9 and 10c).

Line 12. **Balance Due.** If Line 11 is less than Line 6, enter the difference here. PAYMENT IS REQUIRED WITH YOUR RETURN. (If amount is less than $10.00, no payment is due). Make check or money order payable to the “COMMISSIONER OF TAXATION”.

Line 13. **Refund/Credit.** If Line 11 is greater than Line 6, enter the difference here.

Line 14 and Line 15. Disburse Line 13 as follows. If the amount on Line 13 is $10.00 or more complete these 2 Lines to let us know what to do with your overpayment.

REMEMBER TO ATTACH YOUR PERSONAL W2’S to page 1 of this return. Attach all applicable Schedules for income/losses shown in Worksheet B (if applicable). Also you must include your Federal Form 1040 to include Federal Schedule 1 and any 1099-Misc’s.

If this is an amended return please check the box on page 1 upper right corner and include a copy of the originally filed return.

REMEMBER TO SIGN YOUR RETURN (BOTH SPOUSE MUST SIGN JOINT RETURN) EVEN IF YOU HAVE REQUESTED ANY REFUND TO BE ASSIGNED TO YOUR RESIDENT CITY. IF YOU WANT YOUR PREPARER TO BE ABLE TO DISCUSS THIS RETURN WITH US, CHECK THE BOX UNDER YOUR SIGNATURES AND MAKE SURE THE PREPARERS INFORMATION IS ON THE RETURN.

MAIL YOUR RETURN TO:

<table>
<thead>
<tr>
<th>REFUND DUE</th>
<th>PAYMENT ENCLOSED</th>
<th>NO PAYMENT ENCLOSED</th>
</tr>
</thead>
<tbody>
<tr>
<td>City of Toledo Income Tax</td>
<td>City of Toledo Income Tax</td>
<td>City of Toledo Income Tax</td>
</tr>
<tr>
<td>P.O. Box 902</td>
<td>P.O. Box 993</td>
<td>P.O. Box 929</td>
</tr>
<tr>
<td>Toledo, OH  43697-0902</td>
<td>Toledo, OH  43697-0993</td>
<td>Toledo, OH  43697-0929</td>
</tr>
</tbody>
</table>

NOTE: **Estimate payments are required** if you owe more than $200 after credit for tax withheld. If 90% of the tax liability due for the current tax year or 100% of the tax liability for the preceding tax year is not paid in estimate form by January 15th following the current tax year (for individuals) or December 17th of the current tax year (for other than individuals) you are subject to penalties and interest even if the tax is paid in full by the due date. Note that the 100% of the preceding tax year must have been for a full 12 month period and that the tax return was filed.

**Penalty:** Estimates and Late Payments on Returns--The penalty is 15% of the amount not timely paid on each document. **Interest** at 6% per annum for 2018 and 7% per annum for 2019 will be assessed on each month that the payment was unpaid. Monthly rate for 2018 is .5% and for 2019 is .5833%.
Late filing fee. Failure to timely file a return by the due date (except for estimate payments) will incur a $25 per month fee up to $150 for a return filed 6 months late in addition to the Late Payment Penalty. Filers who file late and have no balance due will also be assessed the Late Filing Fee.

**SCHEDULE NRR – NON RESIDENT REFUND COMPUTATION – PAGE 3**

This is for use by a Non-Resident whose employer withheld Toledo tax from their wages while they worked outside of Toledo. **PLEASE NOTE THAT THIS FORM MUST BE COMPLETED ENTIRELY AND THAT THE EMPLOYER CERTIFICATION MUST BE SIGNED AND BE INCLUDED WITH THE RETURN WHEN FILED.** See additional instructions on our website as to taxability of wages and definitions of work locations that changed due to revision of Ohio Revised Code Section 718 as a result of House Bill 5 requirements.

Note that vacation, holidays and sick days do not count as days worked outside of Toledo. Preponderance of the day rules per OCR 718 will apply.

A separate NRR Wage Computation Section will need to be completed if both spouses on a joint return are claiming days worked outside of Toledo when Toledo tax was withheld. Separate Page 3’s will need to be completed if for more than one employer.

Enter the Street Address, City Village Township, State and Zip Code where you resided at the time you worked for this employer while working out of Toledo and having Toledo Tax withheld. Please list the type of work you performed or your job title or classification.

Using the **“LOG OF DAYS WORKED OUTSIDE OF TOLEDO”** on the bottom of this page, list each date you worked out of Toledo, including the actual street address, city and state and exact days along with the business purpose for your being at that location. If there is a period of time you worked at that location state the period in the Exact Date column and total the number of days and list that number in the column for the number of days worked at each location. If you need additional lines please use the **Expanded Log Page** that can be found on our website and include that when filing.

Enter the total number of days worked outside Toledo from the Number of Days column as the numerator over the number 260 (260 represents 5 days a week 52 weeks a year). Divide the total number of days worked outside Toledo by 260. Enter the result as a percentage for example .2567 = 25.67%

Enter the percentage of time that you just computed on Line 1. On Line 2 enter the wages for the job. Multiply line 2 by line 1 and enter that amount on Line 3. This is the income you earned outside of Toledo. Enter the amount from Line 3 on Page 1, Line 1 of this return. (Note each spouse needs to compute their wage adjustment separately, if they worked outside Toledo when Toledo tax was withheld).

If you would like your refund to be assigned to your city of residence, complete and sign this box. Page 1 of this return must also be signed by you and your spouse if applicable.

Have your employer complete and sign the **Employer Certification** portion of this section to include. They are certifying that you did not work in the city of Toledo during the period indicated. Failure to have this section signed and completed will result in your form being returned to you and delaying your refund processing.

**YOU MUST COMPLETE THE ENTIRE TOLEDO INDIVIDUAL TAX RETURN AND SIGN PAGE 1 IN ORDER FOR YOUR CLAIM FOR NON-RESIDENT TO BE ACCEPTED.**