

# 2019 TOLEDO RESIDENT INDIVIDUAL EZ TAX RETURN FORM INSTRUCTIONS

DUE DATE: APRIL 15, 2020

This form is only for use by Toledo residents whose income is from W-2's, W-2G's, Schedules C, E or F and will not use prior year losses or have a loss in the current year.

**Part-year residents:** if you moved in or out of Toledo in 2019, you must use the 2019 Toledo Individual Tax Return. You cannot use the 2019 EZ Form.

Enter your account number and social security number in the boxes provided. If filing a joint return, enter the account number and social security number of your spouse in the spaces provided.

Fill in your name, address, phone number, email address and the name and address for your spouse if filing a joint return.

Answer the questions on the upper right side of the form regarding prior year and next year tax filing.

Go to Part 1 and answer each question in the boxes. Choose true or false. All answers to these questions in Part 1 must be true for you to be able to use this form. For joint filers, answer the questions for both spouses, again all answers must be true to use this form.

If all answers are true, proceed to Part 2

**Step 1:** Add up all your Municipal Taxable Income which includes Box 5 or Box 18 of all your W-2's whichever is greater, Box 1 of all of your W-2G's, Box 1 and/or 7 of your 1099-MISC(s) (Unless reported on Schedule C), Line 31 of your Federal Schedule C(s), Line 21 of our Federal Schedule E and Line 34 of your Federal Schedule F.

**Step 2:** Multiply Step 1 by 2.25% (.0225) and enter here. This is your Toledo income tax.

**Step 3:** Add all the amounts in Box 19 of your W-2(s) and Box 17 of your W-2G(s) and enter here. *(These amounts are limited to 2.25% (.0225) of the Box 18. Some municipality's income tax is greater than 2.25%. Toledo's municipal code only allows for credit up to the Toledo income tax of 2.25%)*

**Step 4:** Enter the amount of credit from 2018 as indicated on your 2018 return. Also, enter any estimated tax payments that you made for the tax year 2019. Add these amounts together and enter here.

**Step 5:** Subtract the amount in Step 3 and the Total amount in Step 4 from the amount in Step 2 and enter in this box. If the calculation in Step 5 is a positive amount, **STOP** this is your balance of tax due. If the amount is less than \$10 you do not owe this amount. **However, your tax return must still be filed.** If the calculation in Step 5 is a negative amount, proceed to Step 6. For balances due, please remit your payment made payable to the "Commissioner of Taxation" with the return. Credit/Debit card payment information can be found on our website ([www.toledo.oh.gov](http://www.toledo.oh.gov)). Please check the "Balance Due" box in the upper right corner of the tax return.

**Step 6:** If the amount from Step 5 is a negative amount and is \$10 or greater, the amounts you would like to be credited to 2020, refunded or split. Please check the box in the upper right-hand corner as to a "Refund" or "Credit to 2020". **If the amount is less than \$10 your return must still be filed.**

Make sure you sign the return in the signature box (both spouses must sign for a joint filing to be accepted). Attach a copy of page 1 of your Federal Tax Return (1040, 1040A or 1040EZ) and a copy of your W2's, W2-G's, Schedule C, Schedule E and Schedule F (whichever apply) to the back of the return. If you are claiming a deduction on your Federal Schedule C for "Contract Labor", and any of the individuals/companies are over \$600, you must submit a copy of the 1099-MISC that you issued to these individuals/companies.

If the positive amount due in Step 5 is more than \$200.00, you need to make quarterly estimates for the tax year 2020 if you expect your income to be greater or remain the same. Further, you may be subject to penalties and interest for lack of estimate payments for 2019. (See Note below)

If you use a paid preparer they should sign in the box provided and you should check the box if we may discuss the return with them.

If you are requesting that your account be inactivated due to your moving from the City of Toledo with no intent to return, although retaining a mailing address within the City of Toledo as your address of record, please enter the date of your move and the reason, and attach supporting documentation with regard to your relocation.

*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 15<sup>th</sup> of the following tax year, you are subject to penalties and interest even if the tax is paid in full by the due date of the return. Note that the preceding tax year must have been for a full 12 month period and that the tax return was filed).*