Staple W-2's to the back of this page

Form **IR-25** City of Columbus, Income Tax Division

City Income Tax Return For Individuals

2017

First name and Middle Initial _____ Last Name _____

If a joint return, spouse's first name and initial _____ Last Name _____

Home Address (number and street) _____

City _____ State 0 Zip Code _____

Primary Social Security Number _____

Spouse's Social Security Number _____

Check the appropriate box if:

☐ **REFUND** (An amount must be placed in Line 6B for this return to be considered a valid refund request)

☐ **AMENDED** tax year _____

Filing Status:

☐ Single

☐ Married-Filing Jointly

☐ Married-Filing Separately

Did you change residence during 2017? ☐ YES ☐ NO

If YES, enter date of move _____

Should your account be inactivated? ☐ YES ☐ NO

If YES, explain _____

Did you file a City return in 2016? ☐ YES ☐ NO

Attach all forms and applicable Federal schedules and/or documentation to the back of this return.

Part A

Employer(s) and address where work performed		TAXABLE WAGES
	(+)	
	(+)	
ADJUSTMENTS	(-)	
NET WAGES (enter in Column B below)	(=)	

Occupation or nature of business _____

Trade Name _____

City of Employment #1 _____

City of Employment #2 _____

City of Employment #3 _____

City of Residence _____

Part B TAX CALCULATION

A Declaration of Estimated City Tax (form IR-21) is REQUIRED for all individuals whose tax is not fully withheld.

Column A CITY	CODE	Column B INCOME FROM WAGES, SALARIES, COMMISSIONS, ETC. (SEE NET WAGES)	Column C INCOME FROM NET PROFITS, RENTS AND OTHER TAXABLE INCOME	Column D TOTAL NET TAXABLE INCOME	TAX RATE	Column E TAX DUE	Column F LESS TAX WITHHELD (W-2) PAID BY A PARTNERSHIP OR PAID DIRECTLY TO CITY WHERE INCOME WAS EARNED	Column G NET TAX DUE
COLUMBUS	01				**2.5%**			
GROVEPORT	09				**2.0%**			
OBETZ	10				**2.5%**			
CANAL WINCHESTER	11				**2.0%**			
MARBLE CLIFF **(UFR)**	13				**2.0%**			
BRICE	14				**2.0%**			
HARRISBURG **(UFR)**	16				**1.0%**		**	
*ALTERNATE CITY								

*Alternate City Line (see Instructions)

NOTE: residents of Harrisburg may only take credit for taxes paid or withheld to their resident city (Column F). **UFR = Universal Filing Requirement - residents must file a return.

1. TOTAL NET TAX DUE (TOTAL OF COLUMN G) ..... 1 _____

2. LESS CREDITS FOR ESTIMATED TAX PAYMENTS AND OVERPAYMENT FROM PRIOR YEAR RETURN ONLY ..... 2 _____

3. BALANCE DUE (LINE 1 LESS LINE 2). If Line 2 is greater than Line 1, enter amount (in brackets) here and carry to Line 6. ..... 3 _____

4. PENALTY: 15% $_____ (see instructions) + INTEREST $_____ (see instructions) + LATE CHARGE $_____ (see instructions) ..... 4 _____

5. TOTAL AMOUNT DUE (ADD LINES 3 AND 4). NOTE: NO PAYMENT IS DUE IF AMOUNT IS $10.00 or less ..... 5 _____

6. OVERPAYMENT CLAIMED (IF LINE 2 EXCEEDS LINE 1) ..... 6 _____

A. Enter the amount from Line 6 you want **CREDITED** to your next year tax estimate ..... 6A _____

B. Enter the amount from Line 6 you want **REFUNDED** (must be greater than $10.00) ▶ 6B _____

Part C INCOME FROM SOURCES OTHER THAN WAGES, SALARIES, COMMISSIONS, ETC.

CITY INSERT APPLICABLE CITIES BELOW	CODE	Column H INCOME (OR LOSS) FROM PART E OR SCHEDULE Y	Column I RENTAL INCOME (OR LOSS) FROM PART F (SECTION 1)	Column J OTHER INCOME FROM PART F (SECTION 2)	Column K TOTAL OTHER INCOME (OR LOSS)

Third Party Designee Do you want to allow another person to discuss this matter with the City of Columbus? (see instructions) ☐ YES Complete the following ☐ NO

Designee's Name ▶ Phone No. ( ) SSN

SIGNATURE

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 understands that this information may be released to the tax administration of the city of residence and the I.R.S.

Sign Here Your Signature ▶ _____ Date _____

If a joint return, **both** must sign. Spouse's Signature ▶ _____ Date _____

Paid Preparer's Use Only Signature ▶ _____ Date _____ PTIN _____ Phone No. ( )

MAILING INFORMATION

NO Payment Enclosed:

Mail to: Columbus Income Tax Division
PO Box 182437
Columbus, Ohio 43218-2437

Payment Enclosed:

Make payable to: CITY TREASURER

Mail to: Columbus Income Tax Division
PO Box 182158
Columbus, Ohio 43218-2158

Staple check or money order HERE

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Name(s) as shown on Page 1	Primary Social Security Number

Claim for Refund and Adjustments to Taxable Wages

Reason for Adjustment (Explain fully)	Resident Address for this period

Part D ADJUSTMENTS TO TAXABLE WAGES

1. If you are claiming employee expenses from Federal Form 2106, enter your total wages from that job here. Do not include wages included on Lines 14 or 23 below. See instructions	1			
2. Employee business expenses from Federal Form 2106. ***Attach a copy*** of the 2106 and Federal Schedule A. The 2% floor on the Federal return will apply to any 2106 expenses. See Instructions	2			
3. Subtract Line 2 from 1. If less than zero, enter zero. List this figure in Part A of Page 1 along with any other taxable wages you or your spouse earned			3	
4. If you were under the age of 18 for all or part of the year, enter your total wages for the year	4			
5. Wages earned while under the age of 18. ***Attach a copy*** of your birth certificate, a copy of your driver's license or a notarized statement from either parent stating your birthday. Enter date of birth here: _____	5			
6. Subtract Line 5 from 4. List this figure in Part A of Page 1 along with any other taxable wages you or your spouse earned			6	
7. If city tax was improperly withheld from your wages, enter your total wages from that employer	7			
8. Income upon which tax was improperly withheld by employer. ***Complete Certification by Employer below***	8			
9. Subtract Line 8 from 7. List this figure in Part A of Page 1 along with any other taxable wages you or your spouse earned			9	
10. If city tax was improperly withheld from your wages, enter your total wages from that employer	10			
11. Income from short-term disability withheld by employer after 7/1/07	11			
12. Income from long-term disability withheld by employer	12			
13. Subtract Lines 11 and 12 from 10. List this figure in Part A of Page 1. ***Complete Certification by Employer below***			13	
14. If you were a nonresident railroad employee or nonresident over-the-road truck driver assigned duties only within Ohio, enter your total railroad or driving wages here	14			
15. Enter the amount of 2106 expenses related to this income. ***Attach a copy*** of the 2106 & Fed Sch A	15			
16. Line 15 from 14. If less than zero, enter zero	16			
17. Multiply the amount of Line 16 by 10% (.10). List this figure in Part A of Page 1 along with any other taxable wages you or your spouse earned. ***Complete Certification by Employer below***			17	
If you were a nonresident employee who worked part of the year outside the city for which your employer withheld city tax complete Lines 18 through 28. ***Attach a list of the dates and locations worked out*** See instructions.				
18. Enter the total number of vacation days taken during the entire year	18			
19. Enter the total number of holidays for the entire year	19			
20. Enter the total number of sick leave days taken during the entire year	20			
21. Add Lines 18 through 20	21			
22. Subtract line 21 from 260 (total workdays in a year) (see instructions)	22			
23. Enter your total wages for this job for the year	23			
24. Enter the amount of 2106 expenses related to this income. ***Attach a copy*** of the 2106 & Fed Sch A	24			
25. Subtract Line 24 from 23. If less than zero, enter zero	25			
26. Divide Line 25 by the number of days shown on Line 22	26			
27. Enter the number of days worked in the city (Line 22 less total days worked out)	27			
28. Multiply Line 26 by Line 27. List this figure in Part A of Page 1 along with any other taxable wages you or your spouse earned. ***Complete Certification by Employer below***			28	

Certification by Employer Regarding Adjustments to Taxable Wages

Employer certification is required to claim adjustments on Lines 7 through 28 above. Your request for refund will not be considered valid without a completed employer certification. A separate certification is required for each job for which you are claiming adjustments on Lines 7 through 28 above.

I/We certify that the employee referenced on this form was employed by the undersigned during the year referenced on this tax return; that the employee was either not working inside the corporate limits of the city or city tax was improperly withheld; that no portion of the tax withheld has been or will be refunded to the employee; and that no adjustment has been or will be made in remitting taxes withheld to the city.

Name of Employer ▶	Employer's Phone No. ( )	Date
Official's Signature ▶	Official's Name Printed	
	Title	

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Name(s) as shown on Page 1	Primary Social Security Number

Stop: ***If your only source of income is from wages, do not complete the remainder of this page.*** ***Return to Page 1.*** **Copies of your Federal Schedules C, E and F may be attached to your city return in lieu of completing the schedules below.**

Part E SCHEDULE C - INCOME FROM SELF-EMPLOYMENT

Profit or Loss from Business (Sole Proprietorship)

If you conducted business in more than one city, you must allocate income on Schedule Y.

Business Name:

Business Address:

Nature of Business:

Has City income tax been withheld from and remitted for all taxable employees during the period covered by this return?
☐ YES ☐ NO If NO, explain on an attached statement.

Employer ID Number, if any:
Date Business Started:
Date City Business Began:
Accounting Method: ☐ Cash ☐ Accrual ☐ Other

Section 1 INCOME

1. Total Receipts Less Allowances, Rebates and Returns	1	
2. Less (A) Cost of Goods Sold ☐ or (B) Cost of Operations, ☐ whichever is applicable Enter Amount of Labor Costs included on Line 2 here _____ (**attach 1099's** if issued)	2	
3. Gross Profit, Subtract Line 2 from Line 1	3	
4. Dividends _____ + Interest _____ + Royalties _____ =	4	
5. Rents Received (if connected with trade or business)	5	
6. Other Business Income (**attach schedule**)	6	
7. Gross Income. Add Lines 3 through 6	7	

Section 2 EXPENSES

8. Advertising & Promotion	8		14. Repairs	14	
9. Bad Debts	9		15. Salaries & Wages	15	
10. Car & Truck Expenses	10		16. Compensation of Officers	16	
11. Depreciation, Amortization, Depletion	11		17. Commissions (**attach 1099's** if issued)	17	
12. Interest on Business Indebtedness	12		18. Taxes & Licenses	18	
13. Rents (Paid to: _____)	13		19. Other: **Attach Schedule if over $5,000**	19	

20. Total Expenses. Add Lines 8 through 19	20	
21. Net Profit (or Loss) from Business or Profession. Subtract Line 20 from Line 7	21	

Part F RENTAL AND PARTNERSHIP INCOME

Section 1 INCOME OR LOSS FROM RENTAL REAL ESTATE

		Property A	Property B	Property C	Property D
1. Address of Property (include No., Street, City and State	1				
2. Rents Received	2				
3. Depreciation	3				
4. Repairs	4				
5. Other Exp. (attach Sched.)	5				
6. Net Income (Loss)	6				
7. Local Tax paid	7				
8. Local jurisdiction paid	8				

Section 2 PARTNERSHIP/OTHER INCOME **Residents only.** Attach Schedule E

	Partnership/Source	Federal Identification # (if applicable)	Income Taxable to What City?	Your Share of City Taxable Income	Your Share of City Taxes Paid
1.					
2.					
3.					
4.					
5.					
6.					

The loss from an unincorporated business activity reported on this page may not be used to offset W-2 wages reported on Page 1. However, the loss from an unincorporated business activity may be used to offset a gain from another unincorporated business activity if: both unincorporated activities are taxed by your city of residence.
NOTE: Remember to file your Declaration of Estimated Taxes (Form IR-21) for the current year. Phone (614) 645-7370.

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Name(s) as shown on Page 1	Primary Social Security Number

Schedule Y BUSINESS ALLOCATION FORMULA

1.	Average original cost of all real and tangible personal property owned or used by the taxpayer in the business or profession wherever situated except leased or rented real property.....	1
2.	Annual rental on rented and leased real property used by the taxpayer wherever situated multiplied by 8.....	2
3.	Combine Lines 1 and 2.....	3
4.	All wages, salaries and other compensation paid to employees wherever their services are performed except compensation exempt from municipal taxation under O.R.C§718.011.....	4
5.	All gross receipts from sales made or services performed wherever made or performed	5

City	Code		Column A Property	Column B Gross Receipts	Column C Wages	Column D Average %	Column E Allocated Net Profits
Columbus	01	a	$	$	$	%	$
		b	%	%	%		
Groveport	09	a	$	$	$	%	$
		b	%	%	%		
Obetz	10	a	$	$	$	%	$
		b	%	%	%		
Canal Winchester	11	a	$	$	$	%	$
		b	%	%	%		
Marble Cliff	13	a	$	$	$	%	$
		b	%	%	%		
Brice	14	a	$	$	$	%	$
		b	%	%	%		
Harrisburg	16	a	$	$	$	%	$
		b	%	%	%		
Everywhere Else		a	$	$	$	%	$
		b	%	%	%		

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