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

City Income Tax Return For Individuals

2019

Staple W-2s to the back of this page

First name and middle initial _____ Last name _____

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

CURRENT home address (number and street) _____

City _____ State _____ Zip code _____

Taxpayer phone number _____

If you are a first time filer and payment is due, you must attach a check or money order for the amount due. This amount can be found in Box 5.

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

Should your account be inactivated? ☐ YES ☐ NO

If YES, explain _____

Did you file a City return in 2018? ☐ YES ☐ NO

For Tax Office Use

Residence change in 2019 (If applicable)

Did you change residence during 2019? ☐ YES ☐ NO

If YES, enter date of move: _____

Previous Address (number and street) _____

City, State, Zip Code _____

Occupation or nature of business _____

Trade name /DBA _____

Cities of employment _____

City of residence _____

Part A TAXABLE WAGES *Attach W-2s and /or W-2 G.*

Staple check or money order HERE

Employer(s) and address where work was PHYSICALLY performed. If you worked from home, state percentage of time worked from home.	TAXABLE WAGES
	(+)
	(+)
If you have more than two employers, please attach a statement listing all employers. ADJUSTMENTS (from Part D on Page 3)	(-)
NET WAGES (enter in Column B below)	(=)

Part B TAX CALCULATION *Complete Form IR-21 for 2020 if 2019 net tax due is more than $200.*

COLUMN A		COLUMN B	COLUMN C	COLUMN D		COLUMN E	COLUMN F	COLUMN G
CITY	CODE	INCOME FROM WAGES, SALARIES, COMMISSIONS, ETC. (from Net Wages in Part A)	INCOME FROM NET PROFITS, RENTS, AND OTHER TAXABLE INCOME (from Part C)	TOTAL NET TAXABLE INCOME	TAX RATE	TAX DUE	LESS TAX WITHHELD (W-2), PAID BY A PARTNERSHP, PAID DIRECTLY TO CITY WHERE EARNED, OR CAMPAIGN CONTRIBUTION CREDIT	NET TAX DUE (Box 1)
COLUMBUS	01				2.5%			

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..... **3** _____

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

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 #: _____ 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 T _____ Date _____

If a joint return, **both must** sign Spouse's Signature T _____ Date _____

Paid Preparer's Use Only Signature _____ Date _____ PTIN _____ Phone # _____

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

Rev. 10/31/19

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

Net Profits, Rents and Other Taxable Income

Complete this page if you have income from a source other than a W-2 and/or W-2 G.

You must:

Attach complete Federal Schedules C, E, F and all other income statements to the back of the return

Complete the Net Operating Loss Carry-Forward calculation if you are carrying forward a net operating loss amount from your previous years return, and

Complete Schedule Y if you are allocating income for a business conducted in more than one city.

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

CITY	CODE	COLUMN H Income (or loss) from Federal Schedule C or Schedule Y	COLUMN I Rental income (or loss) from Federal Schedule E	COLUMN J (Residents Only) Other income from Federal Schedules E or F	COLUMN K Total other income (or loss)
COLUMBUS	01				
		Net Operating Loss Carry-forward (from worksheet below):			
		Total (enter in Part B Column C; if loss enter 0):			

NET OPERATING LOSS CARRY-FORWARD WORKSHEET - ***must complete if carrying forward a loss in Part C above***

Year carried from	Amount available for carry-forward	Carry-forward amount used prior to 2019	Carry-forward amount used on this return	Remaining carry-forward
2017				
2018				
TOTALS				

Schedule Y SCHEDULE C 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 gross receipts from sales made or services performed wherever made or performed.....	4
5.	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.....	5

CITY	CODE		COLUMN A Property	COLUMN B Gross Receipts	COLUMN C Wages	COLUMN D Average % (row b)	COLUMN E Allocated Net Profits
Columbus	01	a	$	$	$	%	$
		b	%	%	%		
Everywhere Else		a	$	$	$	%	$
		b	%	%	%		

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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

Under Age 18		
1. If you were under the age of 18 for all or part of the year, enter your total wages for the year.....	1	
2. 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: _____	2	
3. Subtract Line 2 from 1. List this figure in Part A of Page 1 along with any other taxable wages you or your spouse earned.....		3
Improperly Withheld Taxes		
4. If city tax was improperly withheld from your wages, enter your total wages from that employer	4	
5. Income upon which tax was improperly withheld by employer. ***Complete Certification by Employer below***.....	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
Improperly Withheld Taxes from Disability Payments		
7. If city tax was improperly withheld from your wages, enter your total wages from that employer	7	
8. Income from short-term disability withheld by employer after 7/1/07	8	
9. Income from long-term disability withheld by employer	9	
10. Subtract Lines 8 and 9 from 7. List this figure in Part A of Page 1. ***Complete Certification by Employer below***		10
Nonresident Truck Drivers, Air Carrier Employees, or Railroad Employees		
11. 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	11	
12. Multiply the amount of Line 11 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***		12
Nonresident Days Worked Out		
If you were a nonresident employee who worked part of the year outside the city for which your employer withheld city tax complete Lines 13 through 21. ***Attach a list of the dates and locations worked out*** See instructions.		
13. Enter the total number of vacation days taken during the entire year.....	13	
14. Enter the total number of holidays for the entire year.....	14	
15. Enter the total number of sick leave days taken during the entire year.....	15	
16. Add Lines 13 through 15.....	16	
17. Subtract line 16 from 260 (total workdays in a year) (see instructions)	17	
18. Enter your total wages for this job for the year.....	18	
19. Divide Line 18 by the number of days shown on Line 17.....	19	
20. Enter the number of days worked in the city (Line 17 less total days worked out).....	20	
21. Multiply Line 19 by Line 20. 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***		21

Certification by Employer Regarding Adjustments to Taxable Wages

Employer certification is required to claim adjustments on Lines 4 through 21 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 4 through 21 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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