

# Instructions for Form IR-25

## Columbus Individual Return

Use to prepare returns for tax year **2020**

The Columbus tax rate is **2.5%**

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### What's New?

#### **Supplemental Executive Retirement Plans (SERPS) no longer taxable.**

Beginning tax year 2020 via Ohio House Bill 166, SERPs are no longer taxable at the municipal level. For more information on what retirement income is taxable at the municipal level, please see Appendix A and C.C.C. §362.

#### **Working from home during the COVID-19 pandemic**

Ohio House Bill 197 instituted temporary language stating that during the period of the emergency declared by Executive Order 2020-01D, issued on March 9, 2020, and for thirty days after the conclusion of that period, any day on which an employee performs personal services at a location, including the employee's home, which the employee is required to report for employment duties because of the declaration shall be deemed to be a day performing personal services at the employee's principal place of work. As such, the Columbus Division of Income Tax will not grant refund requests for withholding paid to Columbus in accordance with C.C.C. 362.011 and Ohio H.B. 197, section 29.

Employers – the employer certification (page 3 of the IR-25) has been updated to reflect that employees should only be granted certification of days worked out of the city if there was no requirement for tax to be withheld as specified in Ohio H.B. 197, section 29.

### Do I Need to File?

Columbus does not require all residents to file. You only need to file if any of the following apply:

1. You live in Columbus and earn income that requires you to file a Federal Schedule C, E, or F. You must file a city return even if your Federal Schedule C, E, or F shows a loss.
2. You do not live in Columbus, but any portion of your schedule C, E, or F income was earned in Columbus. You must file a city return even if your Federal Schedule C, E, or F shows a loss.
3. You live in Columbus, work in a city with a tax rate lower than 2.5%, and are not properly withheld at 2.5% total.
4. You earned wage income in Columbus but 2.5% wasn't fully withheld. To check, multiply your largest wage figure shown on your W-2 by 2.5%. Your withholding is correct if box 19 on your W-2 matches that amount.
5. You filed and paid last tax year. A final return is required to inactivate a tax account if you are no longer required to file.

### How Do I File?

#### **Should I use Form IR-25?**

You should use Form IR-25 if you are an individual who earned taxable income in Columbus.

The following businesses should also file using Form IR-25:

1. Sole proprietorships – Schedule C, Federal Form 1040.
2. Rental properties - Schedule E, Federal Form 1040.
3. Partnerships, Joint Ventures and other types of associations.
  - a. These businesses file their own returns using Form BR- 25; however, if you are a resident who is a partner, you must report your share of the taxable income on your individual return.
4. Farm Net Income - Schedule F, Federal Form 1040.

Corporations, including S-corporations, partnerships, joint ventures, and fiduciaries (estates and trusts), must file using Form BR-25.

### **When is Form IR-25 due?**

For most taxpayers, the return is due April 15. If you file on a fiscal year other than the calendar year, your return is due on the 15th day of the fourth month following the close of the tax year.

### **What if I need more time?**

If you have requested an extension for filing your federal income tax return, you will automatically receive the same extension for filing your Columbus return. If you are not requesting a federal extension but need to request an extension for your Columbus return, you must file Columbus Form IR-42, Application for Filing Extension, by April 15.

An extension of time to file is not an extension of the time to pay any tax due. If you are unable to pay any taxes owed, you must still file your annual return timely with the Division.

### **What if I file or pay late?**

Columbus charges penalty and interest on taxes that are unpaid after April 15, or where timely and sufficient estimated tax payments have not been made (see Filing Forms IR-21 and IR-18 below). If you are unable to pay the full amount of the tax you owe, you must still file your return and pay as much of the tax due as possible by April 15.

### **Can I file Form IR-25 online?**

All forms and instructions are available online at [www.columbusnet.net](http://www.columbusnet.net). If you have filed a Columbus return before, Form IR-25 can be filed online using the Easy File system. If this is your first time filing Form IR-25, you must paper file.

## **Filing Forms IR-21 and IR-18**

### **Filing a Declaration of Estimated Tax**

You must file Form IR-21, Declaration of Estimated Tax if:

- You expect to owe more than \$200 in Columbus tax in 2021,
- You are a nonresident who has taxable income in Columbus, or
- You had taxable income in Columbus in 2020 but will not have taxable income in Columbus in 2021. Complete Form IR-21 showing zero in Column G.

### **Making estimated payments**

Your 2021 Form IR-21 is due on April 15, along with your estimated payment for the first quarter. No extensions of time to file or pay will be granted.

After filing Form IR-21, you will use Form IR-18, Quarterly Statement of Estimated Income Tax, to file remaining quarterly payments. Payments are due:

- June 15, 2021
- September 15, 2021
- January 15, 2022

Each estimated tax payment must include a payment of at least 25% of the total estimated tax shown on Form IR-21 or include a credit carryforward.

All 2021 quarterly estimated payments must total at least 90% of the total tax liability shown on your 2021 tax return or at least 100% of the total tax liability shown on your 2020 tax return. If all estimated payments total an amount less than either of these criteria, or if payments are not made by the due dates listed above, you will be subject to penalty and interest.

Form IR-21, Form IR-18, and complete instructions for all forms are available on our website at [www.columbus.gov/incometaxdivision](http://www.columbus.gov/incometaxdivision).

## **General Information**

### **How are local taxes determined?**

City income tax is paid first to the city where work is performed or income earned. You may also have an additional tax liability to your city of residence based on how much credit your home city allows for taxes paid to where you work or earn your income. If you work or live within the City of Columbus, you are liable for the income tax.

### **Local Taxes for Columbus Residents**

Columbus residents pay a total of 2.5% in taxes on all income earned, regardless of whether it was earned in Columbus or another city. When Columbus residents earn income in another city and pay taxes to that city, Columbus provides 100% credit for tax paid up to 2.5%.

Taxable income includes all salaries, wages, commissions and other compensation, before any deduction for such things like 401(k) deferrals, regardless of where it was earned. The income is taxable whether paid in cash, property or other consideration, including the reasonable value of meals, lodging and the like.

Taxable income also includes the net profits of all unincorporated businesses such as real estate and equipment rentals, sole proprietorships, trusts, and a resident's share of partnership income (whether distributed or not). Net operating loss carry-forwards are permitted beginning in tax year 2018 but limited to the lesser of 50% of the total loss or 50% of the current year's income.

For Columbus residents, these unincorporated business profits are taxable regardless of where the business was conducted.

You may be entitled to a credit for taxes paid to the city where your income was earned. If you are a partner in a partnership, you may be entitled to a credit for city taxes paid by the partnership. Such credits shall be allowed only to the extent of the tax assessed per C.C.C. §362.081.

### Local Taxes for Non-Residents

Non-residents who work or conduct business in Columbus owe 2.5% tax on the income they earn in Columbus. Additionally, non-residents who have unincorporated business income or rental property income earned in Columbus owe this tax on that income.

Taxable income includes all salaries, wages, commissions and other compensation, before any deduction for such things like 401(k) deferrals earned from employment in Columbus. Taxable income also includes the net profits of all unincorporated businesses. Unincorporated business income includes, but is not limited to, sole proprietorships, rental of real or tangible property, and trusts if the business was conducted in Columbus.

Determine net profits from unincorporated business in accordance with the accounting method used for Federal income tax purposes. Any expenses claimed must be ordinary and necessary. Beginning in tax year 2018, net operating loss carry-forwards are permitted but limited to the lesser of 50% of the total loss or 50% of the current year's income. "Net Operating Loss" means a loss incurred by a person in the operation of a trade or business. "Net operating loss" does not include unutilized losses resulting from basis limitations, at-risk limitations, or passive activity loss limitations. Passive activity losses are deducted the year allowed for federal tax purposes.

If you are engaged in two or more unincorporated businesses in Columbus, the net loss of one unincorporated business may be used to offset the profits of another for purposes of arriving at overall net profits from unincorporated businesses. Starting in tax year 2016, income from pass-through entities shall not be reflected on your individual non-resident return for per Ohio Revised Code §718.01(B)(1)(d).

City taxable income does not include proceeds of insurance policies if the employee paid all the premiums. City taxable income also does not include compensation for personal injury and property damages. Expenses, costs, and losses incurred in connection with income not subject to city income tax may not be used to reduce your city taxable income.



See **Appendix A** for taxable "other income" and non-taxable income.

### Can we file a joint return?

A married couple may file a joint return regardless of the filing method used on their federal return. Joint returns must be signed by both spouses and include both social security numbers.

### Taxpayer Information

1. Enter name, current home address, phone number, and social security number in the spaces provided. If you are filing a joint return, provide your spouse's name and social security number.
2. If you are filing for a refund, place an "X" in the box marked REFUND located in the upper right section. The requested amount of the refund must appear on Line 6B.

If you are amending an already-submitted return, place an "X" in the box marked **AMENDED** and be sure to indicate the tax year that you are amending in the space provided. If you are amending the City return based upon an amended return that you filed with the I.R.S., you must include a copy of your amended Federal return, including any schedules that pertain to the amendment. If you are filing an amended City return based upon an audit that the I.R.S. conducted, you must include documentation pertaining to the audit and note any changes that were made by the I.R.S. to reduce or increase your taxable income.

3. Indicate your filing status.
4. If you are requesting that your account be inactivated, indicate the reason (taxes fully withheld by employer, sold business or rental property, etc.) and attach supporting documentation such as Federal Form 1040, W-2 or Statement of Social Security Earnings.
5. If you moved during the tax year, enter the date of your move and your previous address. If you are allocating your income as a result of your move, you will need to attach documentation to your return explaining the allocation (such as a copy of a paystub dated close to your move date). If you are requesting that your account be inactivated because you moved from Columbus with no intent to return but are maintaining a Columbus address of record, please attach supporting documentation.
6. Enter your occupation. If you are self-employed, enter the nature of your business and your trade name.
7. Enter the names of the cities in which you worked. If you worked in more than two (2) cities, attach a list of all the cities to the back of your return.
8. Enter city (or cities) of residence for the year. This should be your city for municipal tax purposes, not your city for postal purposes. For residency clarification, please call (614) 645-7370.

## Part A: Taxable Wages

Use Part A to report income from W-2 wages and salaries and W-2G earnings. If you had rental income, net profit income from a sole proprietorship, 1099 income, or other income, please see instructions for Part C.

### You must:

- a. Attach a copy of your W-2 from each employer,
  - b. Attach a copy of your W-2G statement(s), and
  - c. Attach a statement listing all employers and associated taxable wages if you had more than two employers.
1. List your employer(s) and the address(es) where you actually reported for work (this may differ from your employer's address printed on your Form W-2). If you worked from home, please list the percentage of time you worked from home. If you run out of space, please attach an additional page.
  2. For a refund or adjustment to taxable wages, complete Part D. See Part D instructions below.
  3. Indicate City taxable wages from each employer. If you adjusted any of your taxable wages using Part D, enter the adjusted wages next to the appropriate employer. Be sure to attach copies of any applicable Federal Forms to the back of the return that pertain to your adjustments (days out listing, birth certificate or driver's license).
  4. Wages for City tax purposes may differ from the Federal Medicare wages reported in Box 5 of your W-2 as adjusted under §718.03 of the Ohio Revised Code. City taxable wages include all wages that may be deferred or excluded from Federal and State taxable wages under §401 of the Internal Revenue Code. These deferrals appear in Box 12 of your W-2 with codes D, E, F, G and S. You may be subject to additional tax due to residency if your employer does not collect and remit courtesy withholding or your employer has incorrectly reported taxable income.

## Part D: Adjustments to Taxable Wages

Complete Part D to reduce your taxable wages (reported in Part A) by amounts in one or more of the following categories:

### Under Age 18

If you turned 18 during the tax year, you may reduce your taxable wages by what you earned while under the age of 18. To do so, enter your date of birth on Line 5.

### You must:

- i. Attach a copy of your driver's license, or
- ii. a copy of your birth certificate, or
- iii. A notarized statement from either parent stating your date of birth.

Do not send originals of your driver's license or birth certificate; they will not be returned.

### Improperly Withheld Tax

Complete these lines only if your employer withheld tax in error to Columbus. For example, non-residents who:

- iv. are air carrier, motor carrier, or railroad employees;
- v. are regularly assigned duties in two or more states; and
- vi. had tax withheld to a city other than the city where they live.

### You must:

- i. attach W-2s and supporting documentation; and
- ii. have your employer complete the certification at the bottom of page 3.

### Improperly Withheld Tax from Disability Payments

Complete these lines only if your employer withheld tax on short-term or long-term disability payments in error to Columbus.

### You must:

- i. have your employer complete the certification at the bottom of page 3.

### Nonresidents who are Truck Drivers, Air Carrier Employees, or Railroad Employees

Complete these lines only if you are a nonresident employee working in one of these industries and are regularly assigned duties within Ohio only.

If you are a nonresident employee in these industries and are regularly assigned duties in two or more states, complete Lines 4-6.

### You must:

- i. have your employer complete the certification at the bottom of page 3.

### Nonresident Days Worked Out

Complete these lines only if you are a nonresident employee who worked part of the year outside of Columbus but your employer withheld Columbus tax. Please note: the Columbus Division of Income Tax will not grant refund requests for withholding paid to Columbus in accordance with C.C.C. 362.011 and Ohio H.B. 197, section 29.

Lines 13-22 are based on a work year of 260 days (representing five (5) days per week times 52 weeks). If your schedule differs from this, adjust the formula accordingly. Sick, vacation and holiday pay are taken into account by the formula.

**You must:**

- i. attach a list of all dates and addresses you worked out of Columbus; and
- ii. have your employer complete the certification at the bottom of page 3.

Beginning in tax year 2018, Federal Form 2106 business expenses are no longer deductible on the city return. Qualified performing artists, fee-basis state or local government officials, and employees with impairment related work expenses who use Form 2106 and Federal Schedule 1 to claim these expenses on their Federal Form 1040 should attach their Form 2106 and Schedule 1 to their City return in order to claim this adjustment to income.

**Part B: Tax Calculation**

Complete Parts A, C, and D before entering amounts into Part B.

**Column B:** Enter amount from Part A – Net Wages.

**Column C:** Enter total amount from Part C (Income from Sources other than Wages, Salaries, Commissions, etc.), Column K. If a loss, enter 0.



*Columbus does not allow the net loss from an unincorporated business to be used to offset wages, salaries, commissions or other compensation. The amount in Column C **cannot** be less than zero.*

**Column D:** Add Column B and Column C.

**Column E:** Multiply the figure in Column D by 2.5%.

**Column F:** Enter total amount of:

- a. Columbus tax shown as withheld on the W-2(s);
- b. Tax correctly paid to another city on income earned in that city (attach a copy of the return filed with that city). This amount is limited to:
  - i. that city's tax rate multiplied by that job's city taxable income; or
  - ii. the Columbus tax rate (2.5%) multiplied by that job's taxable income.
- c. Columbus tax paid on your behalf by a partnership; and
- d. Contributions (limit \$50 for individual return or \$100 for joint return) made to the campaign committee of candidates for Columbus mayor, city attorney, city auditor, or member of city council. Note that this credit is non-refundable, cannot be carried forward and can be used to reduce tax due in the current tax year only.

Do not enter declaration payments in Column F. They are entered on Line 2.

**Column G:** Subtract Column F from Column E.

**Line 2:** Enter all declaration payments made during the current tax year and any overpayment carried forward from the prior year.

Do not enter tax withheld or paid by a partnership on your behalf (see Column F).

**Line 3:** Subtract Line 2 from Column G. If the result is a negative number, include the number in parentheses and carry to Line 5.

**Line 4:** Enter penalty and interest, if applicable. All taxes unpaid after April 15 are subject to a 15% penalty. Taxes remaining unpaid after April 15 are subject to interest at a rate of .4167% per month (5% annually).

**Line 5:** Enter total amount due - Line 3 plus Line 4. If tax due is \$10.00 or less, no payment is necessary.

**Line 6:** Enter overpayment, if applicable, from Line 2 as a positive number (do not use parentheses).

- a. Line 6A: Enter amount of the overpayment from Line 6 you want credited to your next year's tax estimate.
- b. Line 6B: Enter the amount of the overpayment from Line 6 you want refunded. Refunds must be greater than \$10.00.

**You must:**

- a. sign your return, and
- b. attach all documentation (see part D) for your refund to be issued.

**Part C: Income from Sources Other than Wages, Salaries, etc.**

Complete Part C if you have income from a source other than W-2 wages or W-2G income.

**You must:**

- a. Attach Federal Schedules C, E, and/or F and Forms 1099, 4835, etc. to the back of the return,
- b. Complete the Net Operating Loss Carry-Forward Worksheet if you are carrying forward a net operating loss amount from a prior year return, and

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

**Column H:** Enter net income (or loss) from your Federal Schedule C or from Schedule Y if you are allocating your income.

Complete Schedule Y only if you are engaged in business in more than one taxing district.

**Column I:** Enter net income (or loss) from your Federal Schedule E. Separate accounting is required to be used when calculating net rental profit subject to city tax. Common or shared rental real estate expenses shall be allocated equally among all rental properties. Net operating losses are to be applied using separate accounting.

**Column J:** Enter your share of city taxable income from your Federal Schedules E or F. Passive activity loss carry forwards are not allowed for City tax purposes.

**Column K:** Total the amounts in columns H through J.



**Net operating loss** means a loss incurred by a person in the operation of a trade or business. “Net operating loss” does not include unutilized losses resulting from basis limitations, at-risk limitations, or passive activity loss limitations.

**Net Operating Loss:** Enter the total amount from the “Carry-forward amount used on this return” column in the Net Operating Loss Carry-Forward Worksheet.

Net operating loss carry-forwards are limited to the lesser of 50% of the available net operating loss or 50% of your taxable income.

**Total:** Subtract net operating loss carry-forward from total other income (or loss) and enter total in Part A, Column C.

### Net Operating Loss Carry-Forward Worksheet

You must complete this worksheet if you are carrying forward a net operating loss from a previous tax return to this year’s return.



Net operating loss carry-forwards are limited to the lesser of 50% of the available net operating loss or 50% of your taxable income.

**Amount available for carry-forward:** Enter total net operating losses reported for each prior tax year.

**Carry-forward amount used prior to 2020:** Enter portion of each year’s total net operating loss used prior to tax year 2020.

**Carry-forward amount used on this return:** Enter portion of each year’s loss being used in current tax year. Carry the total of this column to Part C, Net Operating Loss Carry-Forward, above.

**Remaining carry-forward:** Subtract “carry-forward amount used prior to 2020” and “carry-forward amount used on this return” from “amount available for carry-forward”.

### Schedule Y – Business Allocation Formula

Complete Schedule Y to allocate taxable income for business conducted in more than one city. In order to promote uniformity and consistency in the calculation of net profits, it is the City of Columbus’ policy to strictly interpret Ohio Revised Code §718.02. Commencing with tax year 2004, the use of Separate Accounting in the calculation of Net Profits is no longer an available option.

#### Column A:

**Line a-** List the average original cost of all real and tangible personal property owned or used that was situated within the city limits.

Include on each line the annual rental on rented and leased real property situated within the city limits multiplied by 8.

**Line b-** Divide Column A, Line a, by the amount of Line 3. If the amount of Line 3 is zero, enter “n/a” on this line.

#### Column B:

**Line a-** List the gross receipts from sales made or services performed within the city limits.

**Line b-** Divide Column B, Line a by the amount of Line 4. If the amount of Line 4 is zero, enter “n/a” on this line.

#### Column C:

**Line a-** List the wages, salaries and other compensation paid to W-2 employees for services performed within the city limits except compensation exempt from municipal taxation under O.R.C. §718.11.

**Line b-** Divide Column C, Line a, by the amount of Line 5. If the amount of Line 5 is zero, enter “n/a” on this line.

### Column D:

Average the three percentages reported in line b. If a percentage for a column is zero but there is still a dollar amount listed in line a, divide by three instead of two.

**Example 1:** Schedule Y Line 5 shows no wages companywide. If Line b for Columbus shows 30%, 60%, and n/a for Columns A-C respectively, you would divide 90% (30% + 60%) by 2 (since only two columns had numbers).

**Example 2:** Schedule Y Line 5 reports wages companywide. None of those wages are earned in Columbus. If Line b for Columbus shows 30%, 60% and 0%, for columns A-C respectively, you would divide 90% (30% + 0% +60%) by 3 (since all three columns had numbers, even though Column C's number was zero).

### Column E:

Multiply the amount shown on the taxable form (Example Schedule C, Schedule E, etc.) by the percentage shown in Column D. If the amount is zero or less, enter zero on the appropriate city line on Form IR-25, Page 1, Column H. If Column D is more than zero, enter the amount on the appropriate city line on Form IR-25, Column H.

## Finishing and Filing the Return

### Sign Your Return

Form IR-25 is not considered a complete return unless you sign it and attach all W-2 statements and required federal tax documents. If you are filing a joint return, your spouse must also sign.

Anyone you pay to prepare your return must sign and date it in the space provided and provide their Paid Preparer Tax Identification Number (PTIN).

### Third Party Designee

To allow a friend, family member, or any other person of your choosing to discuss your tax return with the City of Columbus, you must:

- a. check "YES" in Third Party Designee area, and
- b. enter the designee's name, phone number, and SSN.
  - a. if you want to allow the paid preparer who signed your return to discuss it with the City of Columbus, just enter "Preparer" in the space for the designee's name. You do not have to provide the other information requested.

By checking "YES", you (and your spouse if filing a joint return) authorize the City of Columbus to call the designee to answer any questions that may arise during the processing of your return.

You also authorize the designee to:

- a. give the City of Columbus any information that is missing from your return,
- b. call the City of Columbus for information about the processing of your return or the status of your refund or payment(s),
- c. receive copies of notices or transcripts related to your return, upon request, and
- d. respond to certain City of Columbus notices about math errors, offsets, and return preparation.

You are not authorizing the designee to receive any refund check, bind you to anything (including any additional tax liability), or otherwise represent you before the City of Columbus.

The authorization will remain in effect for the specific return and tax year on which it appears, unless rescinded on a subsequent return for the same tax year or in writing by the taxpayer.

## Payments and Refunds

### Paying tax due

If the full amount of the tax liability as reported on Form IR-25 has not been paid by quarterly estimated payments, the unpaid balance must be filed and paid by the due date unless the balance due is \$10 or less. Make your check payable to City Treasurer, and staple your check/money order to the front of page 1 of Form IR-25. Please note that the Division does not accept cash payments.

### Requesting a refund

If the total of your estimated payments is greater than your actual tax liability, you may use Form IR-25 to request the amount overpaid to be credited to a future tax year or to request a refund of the amount. To request a refund, check the refund box in the upper right section of Form IR-25 and record the refund amount properly on Line 6B. Refunds cannot be less than \$10.

Under Ohio Law (R.C. 718) there is a three year statute of limitations for claiming a refund or credit of any overpayment of city tax.

## Mailing Addresses

Mail your completed Form IR-25 and all attachments to:

### Refund Requested or No Payment Enclosed:

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

### Payment Enclosed:

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

## Appendix A

### Taxable “Other Compensation”

1. Bonuses.
2. Compensation paid in property or the use thereof at fair market value to the same extent as taxable for federal tax purposes and so indicated on the W-2 form.
3. Contributions made by or on behalf of employees to a qualified deferral plan (401K and the like) - taxed in year earned, deferral not permitted.

Exception: employer matching contributions offered under a cafeteria plan are not taxable. Deferrals even under a cafeteria plan are always taxable.

4. Contributions made by or on behalf of employees to a tax-deferred annuity or stock purchase plan (includes any plan where employee has the option to defer).
5. Cost of group term life insurance over \$50,000 (unless part of a cafeteria plan).
6. Director's fees.
7. Adoption assistance payments (unless part of a cafeteria plan).
8. Excess employee discounts.
9. Income from guaranteed annual wage contracts.
10. Income from jury duty.
11. Income from wage continuation plans (includes retirement incentive plans and buy-outs).
12. Income received as a result of a covenant or agreement not to compete, which relates to employee wages.
13. Interest on below market loans.
14. Moving expense reimbursements (follow Federal rules but non-reimbursed expenses are not deductible).
15. Pre-retirement distributions from retirement plans (except previously taxed income from deferred plans).
16. Prizes, awards and gifts - if connected with employment.
17. Profit Sharing.
18. Royalties (unless derived from registered copyrights, patents or trademarks).
19. Severance pay.
20. Sick and/or vacation pay.
21. Stipends - if work required (vow of poverty not recognized).
22. Stock bonus incentive plans.
23. Stock options.
24. Strike benefits paid by employer.
25. Supplemental unemployment paid by employer.
26. Taxes paid by employer on employee's behalf.
27. Tips.
28. Union steward fees.
29. Clergy income per Ohio Revised Code §718.01(R)(2)(e).
30. Gambling Winnings. Losses may not offset winnings.
31. Prizes and winnings from sweepstakes.

### Non-taxable Income

1. Alimony.
2. Annuities - at time of distribution.
3. Capital gains.
4. Dividends.
5. Exempt rental allowance for clergy per IRS.
6. Fellowships (unless work/services required).
7. Government allotments.
8. Income earned while under 18 years of age.
9. Income from Foster Grandparent Program.
10. Income of religious, fraternal, charitable, scientific, literary or educational institutions to the extent that such income is derived from tax-exempt real estate, tax-exempt tangible or intangible property or tax-exempt activities.
11. Insurance benefits - unless your employer paid the premiums. (Pro-rating is allowed if you paid a portion of the premiums).
12. Interest.
13. Long-term disability payments.
14. Meals and lodging required on premises.
15. Military pay including reserve pay.
16. Nonresident subchapter S corporation income to a resident shareholder.
17. Non-qualified deferred compensation paid in or after tax year 2020.
18. Patent and copyright income.
19. Pension income - includes lump sum distributions.
20. Prizes - unless connected with employment.
21. Royalties - if derived from intangible property.
22. Salaries of the developmentally disabled while working in a government funded workshop for less than minimum wage - City of Columbus only.
23. Short-term disability payments.
24. Supplemental Executive Retirement Plans paid in or after tax year 2020.
25. Social Security benefits.
26. State unemployment benefits.
27. Welfare payments.
28. Worker's Compensation.
29. Income from serving as a precinct election official less than \$1,000.
30. Non-wage income from motor vehicle transportation companies regulated by the PUCO, including schedule C motor vehicle transportation income.



*This list is intended for reference purposes only. It may not be all inclusive and is subject to revision without notice.*