

Form

IR-25J

First name and Middle Initial _____ Last Name _____	Primary Social Security Number _____	Check the appropriate box if: <input type="checkbox"/> REFUND (An amount must be placed in Line 6B for this return to be considered a valid refund request) <input type="checkbox"/> AMENDED tax year _____
If a joint return, spouse's first name and initial _____ Last Name _____	Spouse's Social Security Number _____	
Home Address (number and street) _____ City _____ State _____ Zip Code _____	Filing Status: <input type="checkbox"/> Single <input type="checkbox"/> Married-Filing Jointly <input type="checkbox"/> Married-Filing Separately	Did you change residence during 2014? <input type="checkbox"/> YES <input type="checkbox"/> NO If YES, enter date of move _____ Should your account be inactivated? <input type="checkbox"/> YES <input type="checkbox"/> NO If YES, explain _____ Did you file a City return in 2013? <input type="checkbox"/> YES <input type="checkbox"/> 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 (+)	GROSS WAGES	Occupation or nature of business _____
	(+)		Trade Name _____
	LESS FEDERAL FORM 2106 (if applicable - you must attach a copy) (-)		City of Employment #1 _____
	NET WAGES (enter in Column B below) (=)		City of Employment #2 _____
			City of Employment #3 _____
			City of Residence _____

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

Column A CITY	C O D E	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
North Pickaway County JEDD	20				2.5%			
Prairie-Obetz JEDZ	21				2.0%			
Prairie Township JEDD	22				2.5%			

1. TOTAL NET TAX DUE (TOTAL OF COLUMN G)	1	
2. LESS CREDITS FOR <u>ESTIMATED TAX PAYMENTS</u> AND <u>OVERPAYMENT</u> 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: 10% \$ _____ + INTEREST \$ _____ = _____ (see instructions) (see instructions)	4	
5. TOTAL AMOUNT DUE (ADD LINES 3 AND 4). NOTE: NO PAYMENT IS DUE IF AMOUNT IS LESS THAN \$1.00	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 \$1.00)	6B	

Part C INCOME FROM SOURCES OTHER THAN WAGES, SALARIES, COMMISSIONS, ETC. (COMPLETE REVERSE SIDE OF FORM FIRST)

CITY INSERT APPLICABLE CITIES BELOW	C O D E	Column H INCOME (OR LOSS) FROM PART E, PAGE 2 OR SCHEDULE Y	Column I RENTAL INCOME (OR LOSS) FROM PART F (SECTION 1), PAGE 2 OR SCHEDULE Y	Column J OTHER INCOME FROM PART F (SECTION 2), PAGE 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 If a joint return, both must sign	Your Signature _____	Date _____
	Spouse's Signature _____	Date _____
Paid Preparer's Use Only	Signature _____	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

Name(s) as shown on Page 1	Primary Social Security Number
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Claim for Refund and Adjustments to Taxable Wages

Reason for Adjustment (Explain fully)	Resident Address for this period
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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. Do not include 2106 expenses reported on Lines 15 or 24 below. Attach a copy of the 2106 and Federal Schedule A. 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 Part 2 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 Part 2 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 Part 2 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 Part 2 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	

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 JEDD/JEDZ return in lieu of completing the schedules below.

Part D

SCHEDULE C - INCOME FROM SELF-EMPLOYMENT

Profit or Loss from Business (Sole Proprietorship)

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

Business Name:

Business Address:

Nature of Business:

Has JEDD/JEDZ 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 JEDD/JEDZ 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 <input type="checkbox"/> or (B) Cost of Operations, <input type="checkbox"/> 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 E

RENTAL AND PARTNERSHIP INCOME

Section 1

INCOME OR LOSS FROM RENTAL REAL ESTATE If income in more than one JEDD/JEDZ, you must use Schedule Y.

		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 (all taxpayers) - Attach copies of all K-1's.

	Partnership/Source	Federal Identification # (if applicable)	Income Taxable to What JEDD/JEDZ?	Your Share of JEDD/JEDZ Taxable Income	Your Share of JEDD/JEDZ 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: 1) both unincorporated activities were conducted in the same JEDD/JEDZ; or 2) both unincorporated activities are taxed by your city of residence. NOTE: Remember to file your Declaration of Estimated Taxes (Form IR-21J) for the current year. Phone (614) 645-7370.

Name(s) as shown on Page 1	Primary Social Security Number
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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 Wages	Column C Gross Receipts	Column D Average %	Column E Allocated Net Profits
North Pickaway County JEDD	20	a	\$	\$	\$	%	\$
		b	%	%	%		
Prairie-Obetz JEDZ	21	a	\$	\$	\$	%	\$
		b	%	%	%		
Prairie Township JEDD	22	a	\$	\$	\$	%	\$
		b	%	%	%		
Everywhere Else		a	\$	\$	\$	%	\$
		b	%	%	%		