

Form

IR-25J

First name and Middle Initial _____ Last Name _____	Primary Social Security Number _____	Check the appropriate box if: <input type="checkbox"/> <b>REFUND</b> (An amount must be placed in Line 6B for this return to be considered a valid refund request) <input type="checkbox"/> <b>AMENDED</b> 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 2012? <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 2011? <input type="checkbox"/> YES <input type="checkbox"/> NO

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

<b>Part A</b>	Employer(s) and address where work performed (+) GROSS WAGES	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-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 \$ _____ = .....	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 <b>CREDITED</b> to your next year tax estimate .....	6A	
B. Enter the amount from Line 6 you want <b>REFUNDED</b> (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 D, PAGE 2 OR SCHEDULE Y	Column I RENTAL INCOME (OR LOSS) FROM PART E (SECTION 1), PAGE 2 OR SCHEDULE Y	Column J OTHER INCOME FROM PART E (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.

<b>Sign Here</b> Your Signature _____ If a joint return, both must sign	Date _____
Spouse's Signature _____	Date _____
<b>Paid Preparer's Use Only</b> Signature _____	SSN/EIN _____ Date _____ 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

Name(s) as shown on Page 1	Primary Social Security Number
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**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? <input type="checkbox"/> YES <input type="checkbox"/> NO   If NO, explain on an attached statement.	
Employer ID Number, if any: Date Business Started: Date JEDD/JEDZ Business Began: Accounting Method: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> 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.....	2	
Enter Amount of Labor Costs included on Line 2 here _____ (attach 1099's if issued)		
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: <b>Attach Schedule if over \$5,000</b> .....	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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<b>Schedule Y</b>	<b>BUSINESS ALLOCATION FORMULA</b>
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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	%	%	%		