

Form IR-25 City Income Tax Return For Individuals

Personal information section including name, address, social security numbers, and filing status.

Part A: Employer information and wages table with columns for Employer(s), Taxable Wages, Adjustments, and Net Wages.

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

Table with 8 columns: Column A (CITY), Column B (INCOME FROM WAGES), Column C (INCOME FROM NET PROFITS), Column D (TOTAL NET TAXABLE INCOME), TAX RATE, Column E (TAX DUE), Column F (LESS TAX WITHHELD), Column G (NET TAX DUE).

Effective January 1, 2019, the City of Columbus will no longer administer income tax for the following municipalities: Brice, Canal Winchester, Groveport, Harrisburg, Marble Cliff, Obetz, and Prairie-Obetz JEDZ.

Summary section with lines 1-6 for tax calculation and sub-sections 6A and 6B for overpayment handling.

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

Table with 5 columns: 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 section with fields for Name, Phone No., and SSN.

SIGNATURE section with fields for Sign Here, Spouse's Signature, and Preparer's Signature/Date.

MAILING INFORMATION section with fields for NO Payment Enclosed and Payment Enclosed, including mail to: Columbus Income Tax Division.

Staple check or money order HERE

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 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	

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 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? <input type="checkbox"/> YES <input type="checkbox"/> NO If NO, explain on an attached statement.	Employer ID Number, if any:
	Date Business Started:
	Date City 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..... 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	
9. Bad Debts.....	9		15	
10. Car & Truck Expenses.....	10		16	
11. Depreciation, Amortization, Depletion....	11		17	
12. Interest on Business Indebtedness.....	12		18	
13. Rents (Paid to: _____).....	13		19	
14. Repairs.....			20	
15. Salaries & Wages.....			21	
16. Compensation of Officers.....				
17. Commissions (attach 1099's if issued).....				
18. Taxes & Licenses.....				
19. Other: Attach Schedule if over \$5,000				
20. Total Expenses. Add Lines 8 through 19				
21. Net Profit (or Loss) from Business or Profession. Subtract Line 20 from Line 7.....				

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

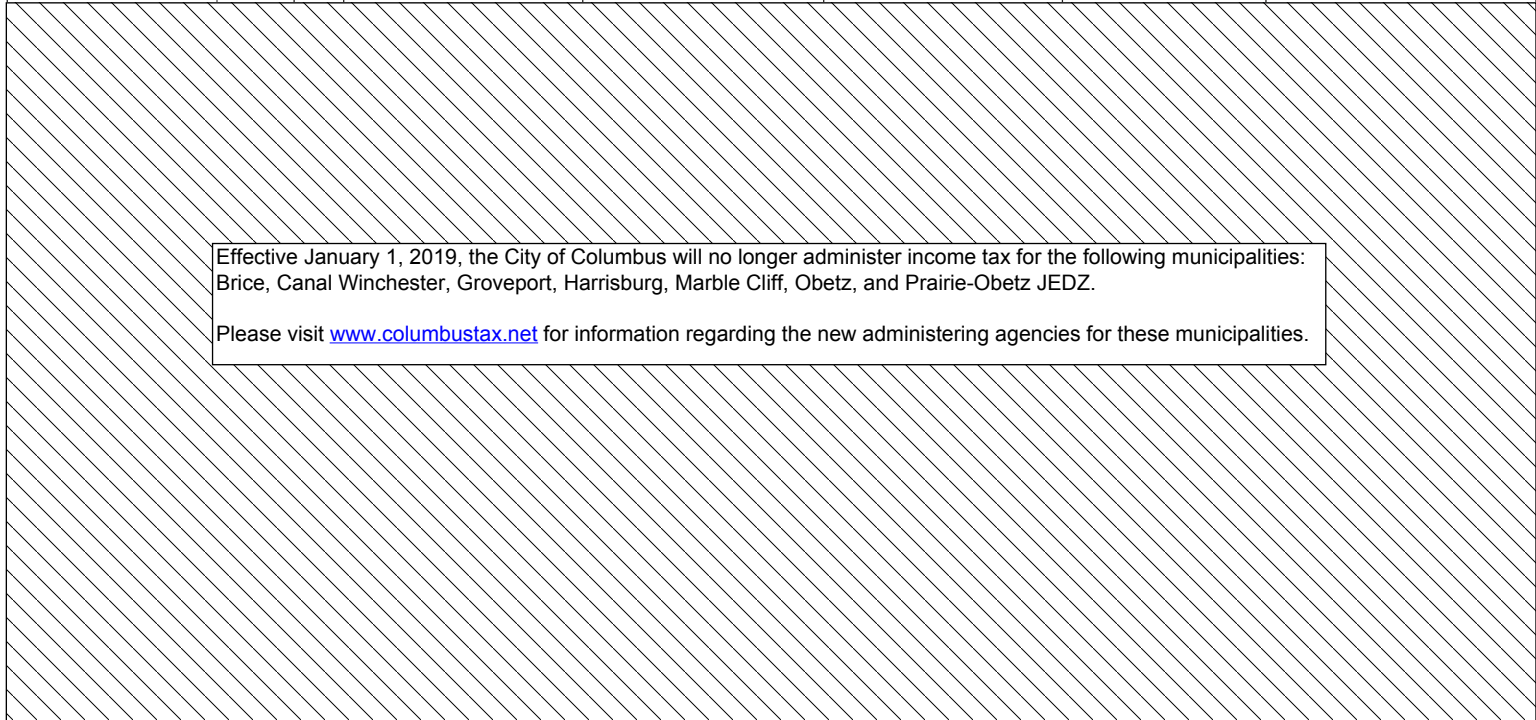
Partnership/Source	Federal Identification # (if applicable)	Income Taxable to What City?	Your Share of City Taxable Income	Your Share of City Taxes Paid
1.				
2.				
3.				
4.				
5.				
6.				

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.

Schedule Y BUSINESS ALLOCATION FORMULA

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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
Columbus	01	a	\$	\$	\$	%	\$
		b	%	%	%		



Everywhere Else		a	\$	\$	\$	%	\$
		b	%	%	%		