THE CITY OF
COLUMBUS
OFFICE OF THE CITY AUDITOR
INCOME TAX DIVISION

Instructions for Form IR-25

Columbus Individual Return

Use to prepare returns for tax year **2023**

The Columbus tax rate is **2.5%**

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What's New?

- We strongly recommend you file with our new Columbus Revenue Information Service Portal (CRISP) at crisp.columbus.gov. On CRISP, you can electronically complete your Form IR-25 and upload copies of your W-2s or other documentation.

- Part E of the IR-25 replaces Form IR-21 Declaration of Estimated Tax. Form IR-PV replaces Form IR-18.

- Net Operating Loss: For taxable years beginning in 2023 or thereafter, a person may deduct, for purposes of an income tax levied by a municipal corporation that levies an income tax before January 1, 2016, the full amount allowed by Columbus City Code 362.03(A)(8).

Do I Need to File?

You are generally only required 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 (rental income only), or F income was earned in Columbus. You must file a city return even if your Federal Schedule C, E (rental income only), 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% in 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 and was withheld to Columbus.
5. A final return is required to inactivate a tax account if you are no longer required to file.

How Do I File?

Can I file Form IR-25 online?
Yes, and we strongly recommend you file with our new online tax portal, CRISP at crisp.columbus.gov.

Should I file an individual return?
You should use **Form IR-25** if you met the previous criteria under "Do I Need to File" above.

This includes filing an IR-25 if your federal return includes income from the following:

1. Sole proprietorships – Schedule C, Federal Form 1040.
2. Rental property - 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 Columbus 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 or Form 4835.

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 are on Federal extension, the return is due October 15.

What if I need more time?
An extension of time to file is not an extension of the time to pay any tax due. 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.

Extension payments can be made electronically using our online tax portal at crisp.columbus.gov or by mail using Form IR-PV.

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 estimated tax information 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, as penalty and interest will apply to the remaining balance.

All taxes unpaid after the due date are subject to a 15% penalty and interest at a rate of .0274% per day (10% annually). A notice with any applicable penalty and interest will be sent after the return is filed.

Estimated Tax Information

Declaring Estimated Taxes

Complete Part E Page 4 of the IR-25.

You must declare your estimated tax if:

- You expect to owe more than $200 in Columbus tax in 2024, or
- You had taxable income in Columbus in 2023, but will not have taxable income in Columbus in 2024. Complete Part E showing zero in the declared estimates box.

Making estimated payments
Your declaration is due on April 15, along with your estimated payment for the first quarter.

Declaration and estimated tax payments must be made separately from your tax return. Payments can be made on CRISP (crisp.columbus.gov) or by using the payment voucher IR-PV. No extensions of time to pay will be granted. You must make your estimated tax payment on Form IR-PV or online at crisp.columbus.gov by the due dates below.

Payments are due:

- April 15, 2024
- June 15, 2024
- September 15, 2024
- January 15, 2025

Each estimated tax payment must include a payment of at least 25% of the total declared estimated tax. If you have a credit carryforward from the prior tax year, it will be applied, in order, starting with the first quarter to satisfy your 25% estimated payment increments.

All 2024 quarterly estimated payments must total at least 90% of the total tax liability shown on your 2024 tax return ***or*** at least 100% of the total tax liability shown on your 2023 tax return. If all estimated payments total an amount less than either of these criteria, or if sufficient payments are not made by the due dates listed above, you will be subject to penalty and interest.

General Information

How are local taxes determined?
City income tax is paid first to the city where work is performed or income is 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 responsible to remit the appropriate 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 2023 at 100% of the current year's income. See Columbus City Code 362.03(A)(8). "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.

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 city 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. Net operating loss carry-forwards are permitted beginning in tax year 2023 at 100% of the current year's income. See Columbus City Code 362.03(A)(8). "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 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.

Completing Form IR 25

Taxpayer Information

1. Enter name, current mailing address, phone number, email address, and social security number in the spaces provided. If you are filing a joint return, provide your spouse's name and social security number. If you know your account ID (IIT-XXXXXXXX), you may use this on the return in lieu of your social security number.

2. If you are amending an already-submitted return, place an "X" in the box marked **AMENDED.** If you are amending the City return based upon an amended return that you filed with the IRS (Form 1040X), 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 IRS 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. Check the corresponding box to indicate whether you anticipate filing a Columbus return next year. If you answered "no", provide 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. Current Residence: If your current physical address is the same as your mailing address, check the box "same as Mailing". If you have a different physical address than your mailing address, indicate that address.

6. Residence Change in 2023: 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.

Part A: Tax Calculation

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

Line 1: W-2/W-2G income: Enter total of all amounts from Part B(s) Line 2. If you have adjustments to your taxable wages, use Part C(s) Line 12 as part of your total wages instead of the amount in Part B Line 2 for that specific employer.

Line 2: Net profits, rents, & other non-wage taxable income: Enter amount from Part D Line 7. 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 on Line 2 ***cannot*** *be less than zero.*

Line 3: Total net taxable income: Add Line 1 & 2.

Line 4: Tax due: Multiple Line 3 by 2.5%.

Line 5: W-2 tax withheld to Columbus: Enter total of Part B(s) Line 3.

Line 6: W-2 tax withheld or paid to work cities outside of Columbus: Enter total of Part B(s) Line 4. (Columbus Residents only)

Do not enter declaration or estimated payments on Line 6. They are entered on Line 9.

Line 7: Other credit from non-wage income: Enter amount from Part D Line 13.

Line 8: Total tax due: Line 4 less Lines 5, 6, & 7.

Line 9: Credit for estimated tax payments & prior year overpayments: Enter all declaration payments made during the current tax year & any overpayment carried forward from the prior year.

Do not enter tax withheld (see Lines 5 & 6) or paid by a partnership on your behalf (see Line 7).

Line 10: Balance due or net tax due: Line 8 less Line 9. If Line 9 is greater than Line 8, enter overpayment in parentheses here. If amount is $10 or less, enter $0. No payment is necessary if tax due is $10 or less.

Line 11: Overpayment: Enter amount from Line 10 without parentheses. **If any portion of your overpayment is Columbus withholding, the signed Employer Certification on Page 2 must be provided**.

a. Line 11A: Enter the amount from Line 11 that you want credited to your next year tax estimates.

b. Line 11B: Enter the amount from Line 11 that you want refunded (must be greater than $10).

For your return to be considered complete, you must:

a. Complete all applicable parts (A, B, C, D, E) of the return,
b. Sign your return, AND
c. Attach all required documentation.

Part B: W-2/W-2G Income from Employer (Required)

Use Part B to report income from W-2 wages and salaries and W-2G earnings.

You must:

a. Complete a separate Part B for each W-2 or W-2G
b. Attach a copy of your W-2 from each employer
c. Attach a copy of your W-2G statement(s)

List your employer and primary address where you physically reported for work (this may differ from your employer's physical street address printed on your Form W-2). Enter EIN and SSN as shown on your W-2 (even if incorrect), along with your occupation/nature of business.

Line 1: Percentage of time worked from home: If you worked from home in the given tax year, enter the percentage of time you spent working from home.

Line 2: Qualified Wages: Typically, City tax is due on Box 5 Medicare wages, but may include other income not reported in Box 5 Medicare wages. Adjustments are listed 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. For a refund or adjustment to taxable wages, list total wages on Line 2, but complete Part C (instructions below) for adjustment.

Line 3: Local tax withheld to Columbus: Enter the amount of Columbus withholding listed on your W-2 in box 19.

Line 4: Tax withheld or paid to work cities outside of Columbus (Columbus residents only): Enter the amount of other city withholding listed on your W-2 in box 19 that was paid to the city where the work was physically performed. Additionally, if you filed a return directly to the city where you physically worked, enter the amount you paid on that return. A copy of the other city return is required to be attached to the Columbus return.

Part C: Adjustments to Taxable Wages (Optional-Only complete if requesting refund)

Complete Part C to reduce your taxable wages (reported in Part B) by amounts in one or more of the following categories: Be sure to attach copies of any applicable documents that pertain to your adjustments (days out listing, birth certificate or driver's license, etc.) to the back of the return.

Line 1: Under the Age of 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 and enter this amount here. Enter your date of birth as well in that field.

You must attach:

a. A copy of your driver's license, or
b. A copy of your birth certificate, or
c. 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.

Line 2: Improperly Withheld by Employer

Complete Line 2 only if your employer withheld tax in error to Columbus.

Line 3: 100% Work from Home

If you worked the entire tax year from your home outside of Columbus, enter your total wages.

Line 4: Disability Payments Withheld by Employer

Only complete if your employer withheld tax on short-term or long-term disability payments in error to Columbus.

You must:

Fully explain the reason for adjustment.

Lines 5a & 5b: Nonresident Transportation Employees & Others by Agreement with Columbus

Complete **Line 5a** only if you are a nonresident employee working in one of these industries and are regularly assigned duties outside of Ohio (interstate).

You must:

Provide a list of your routes and complete address of your hub.

Complete **Line 5b** only if you are a nonresident employee working in one of these industries and are regularly assigned duties within Ohio only (intrastate).

You must:

Provide a list of your routes and complete address of your hub.

Lines 6-11: 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.

Lines 6-11 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, PTO, and holiday pay are taken into account by the formula.

You must:

a. Attach a list of all dates and addresses you worked out of Columbus; and
b. Attach a list of all dates that were taken as sick, vacation, PTO, or holidays for the tax year.

Line 12: Total wages minus adjustments (Part B Line 2 minus Part C lines 1, 2, 3, 4, 5a, 5b, & 11). This is your income taxable to Columbus.



Employer Certification: The employer certification is required to claim adjustments to taxable wages on Lines 2-11 of Part C. A separate employer certification is required for each W-2 for which you have an adjustment.

Part D: Net Profits, Rents, and Other Non-Wage Taxable Income

Complete Part D if you have income from sources other than W-2 wages or W-2G income.

You must:

a. Attach complete Federal Schedules C, E, F & all other income statements to the back of the return, and
b. Complete the Net Operating Loss Carry-Forward calculation if you are carrying forward a net operating loss amount from your previous years return, and
c. Complete Schedule Y if you are allocating income for a business conducted in more than one city.

Line 1: Enter self-employment income (or loss) from your Federal Schedule C or from Schedule Y (see instructions below) if you are allocating your income between multiple taxing jurisdictions.. Losses should be entered as a negative number.

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

Line 2: Enter rental income (or loss) from your Federal Schedule E Part I. Losses should be entered as a negative number. 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.

Line 3: ***Residents Only:*** Enter your share of city taxable partnership and/or trust income (or loss) from your Federal Schedules E Parts II and III. Losses should be entered as a negative number. Passive activity loss carry forwards are not allowed for City tax purposes.

Line 4: Enter farming income (or loss) from your Federal Schedule F, plus any other non-wage taxable income. Losses should be entered as a negative number.

Line 5: Total non-wage taxable income or loss: Enter the total from Lines 1-4. Losses should be entered as a negative number.

Line 6: Net operating loss carryforward: Enter total from Column 4 of the net operating loss carryforward worksheet (see instructions below.)

Line 7: Total income from sources other than wages, salaries, & commissions: Line 5 minus Line 6. Enter this amount in Part A Line 2.

Other Credit for Tax Payments on Non-Wage Income

Do not include W-2 withholding in this section.

Line 8: Tax paid to other cities on self-employment income from Federal Schedule C or Schedule Y as reported on Part D Line 1.

Line 9: Tax paid to other cities on rental income from Federal Schedule E reported on Part D Line 2.

Line 10: Tax paid to Columbus and/or other cities on partnership & trust income from Federal Schedule E reported on Part D Line 3.

Line 11: Tax paid to other cities on farming income from Federal Schedule F and on other non-wage income reported on Part D Line 4.

Line 12: Campaign contribution credit: 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.

Line 13: Total other credit: Total of Lines 8-12. Enter this amount in Part A Line 7.

Net Operating Loss Carryforward 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 *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.*

Column 1: For each prior tax year for which you incurred a net operating loss (NOL), enter the dollar amount of NOL incurred.

Column 2: Enter the portion of NOL incurred (from Column 1) which has already been utilized in taxable years prior to the current taxable year.

Column 3: Carryforward available for current tax year (Column 1 minus Column 2).

Column 4: Enter carryforward utilized on current tax year's return.



Net operating loss carryforwards *are permitted beginning in tax year 2023 at 100% of the current year's income.* See Columbus City Code 362.03(A)(8).

Column 5: Carryforward available for future tax years (Column 3 minus Column 4).

Totals: Enter totals of Columns 3, 4, and 5. Enter the total from Column 4 to Part D Line 6.

*Part E: Declare Estimated Taxes for **2024***

Estimated taxes for the next filing year will now be declared on your IR-25 city tax return Page 4. See page 2 of these instructions for filing guidelines, payment information, and due dates. Payments must be made separately from your tax return, either on CRISP (crisp.columbus.gov) or by using the payment voucher IR-PV.

Schedule Y – Schedule C 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.

Trade Name/DBA: Enter in box.

Line 1: List Federal Schedule C net profit (loss).

Lines 2-6: List Property, Gross Receipts, and Wage information requested, based on totals wherever situated/performed. These amounts will be split between Columbus and "everywhere else" in Columns A-C below and used to determine the allocation of the Line 1 net profit to Columbus in Column E.

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 4. If the amount of Line 4 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 5. If the amount of Line 5 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 6. If the amount of Line 6 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 6 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 6 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) by the percentage shown in Column D. If the amount is zero or less, enter zero in Column E. If the amount is more than zero, enter the amount in Column E.

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 all other documentation to support the return as filed. 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. You can make your payment online in the CRISP portal (either logged in or non-logged in) or by check. 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, record the refund amount properly on Line 11B. 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.

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. Patent and copyright income.
18. Pension income - includes lump sum distributions.
19. Prizes - unless connected with employment.
20. Royalties - if derived from intangible property.
21. Salaries of the developmentally disabled while working in a government funded workshop for less than minimum wage.
22. Short-term disability payments.
23. Supplemental Executive Retirement Plans paid in or after tax year 2020.
24. Social Security benefits.
25. State unemployment benefits.
26. Welfare payments.
27. Worker's Compensation.
28. Income from serving as a precinct election official less than $1,000.
29. 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.

Rev. 01/31/2024