Staple W-2's to the back of this page

Form **IR-25** City of Columbus, Income Tax Division

City Income Tax Return For Individuals

2012

First name and Middle Initial | Last Name

If a joint return, spouse's first name and initial | Last Name

Home Address (number and street)

City | State 0 | Zip Code

Primary Social Security Number

Spouse's Social Security Number

Check the appropriate box if:

☐ **REFUND** (An amount must be placed in Line 6B for this return to be considered a valid refund request)

☐ **AMENDED** tax year _____

Filing Status:

☐ Single

☐ Married-Filing Jointly

☐ Married-Filing Separetly

Did you change residence during 2012? ☐ YES ☐ NO

If YES, enter date of move _____

Should your account be inactivated? ☐ YES ☐ NO

If YES, explain _____

Did you file a City return in 2011? ☐ YES ☐ 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
	(+)	
	(+)	
LESS FEDERAL FORM 2106 (if applicable - you must attach a copy)	(-)	
NET WAGES (enter in Column B below)	(=)	

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-21) is REQUIRED for all individuals whose tax is not fully withheld.

Column A CITY	CODE	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
COLUMBUS	01				2.5%			
GROVEPORT	09				2.0%			
OBETZ	10				2.0%			
CANAL WINCHESTER	11				2.0%			
MARBLE CLIFF (UFR)	13				2.0%			
BRICE	14				2.0%			
HARRISBURG (UFR)	16				1.0%		**	
*ALTERNATE CITY								

*Alternate City Line (see Instructions)

NOTE: residents of Harrisburg may only take credit for taxes paid or withheld to their resident city (Column F). **UFR = Universal Filing Requirement - residents must file a return.

1. TOTAL NET TAX DUE (TOTAL OF COLUMN G) ..... 1 _____
2. LESS CREDITS FOR ESTIMATED TAX PAYMENTS AND OVERPAYMENT 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% $_____ (see instructions) + INTEREST $_____ (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	CODE	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

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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 Your Signature _____ Date _____

If a joint return, **both** must sign. Spouse's Signature _____ Date _____

Paid Preparer's Use Only Signature _____ Date _____ SSN/EIN _____ 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

Rev. 9/28/2012

Name(s) as shown on Page 1	Primary Social Security Number

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 D 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?
☐ YES ☐ NO If NO, explain on an attached statement.

Employer ID Number, if any:
Date Business Started:
Date City 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 ☐ or (B) Cost of Operations, ☐ 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: **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 city, 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 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: 1) both unincorporated activities were conducted in the same city; or 2) 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.

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Name(s) as shown on Page 1	Primary Social Security Number

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
Columbus	01	a	$	$	$	%	$
		b	%	%	%		
Groveport	09	a	$	$	$	%	$
		b	%	%	%		
Obetz	10	a	$	$	$	%	$
		b	%	%	%		
Canal Winchester	11	a	$	$	$	%	$
		b	%	%	%		
Marble Cliff	13	a	$	$	$	%	$
		b	%	%	%		
Brice	14	a	$	$	$	%	$
		b	%	%	%		
Harrisburg	16	a	$	$	$	%	$
		b	%	%	%		
Everywhere Else		a	$	$	$	%	$
		b	%	%	%		

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