CITY OF ONTARIO
INCOME TAX DIVISION
555 STUMBO ROAD
ONTARIO, OHIO 44906-1259

2014

CITY OF ONTARIO INCOME TAX FORMS

JOINT / INDIVIDUAL RETURN

PENALTY AND INTEREST WILL BE ASSESSED FOR FAILURE TO COMPLY

- **INCOME TAX RATE 1.5%**
- **INCOME TAX FORGIVENESS / CREDIT EQUALS 1.0%**
- **ONTARIO RESIDENTS, WHO WORK OUTSIDE OF THE CITY, WILL PAY 0.5% OF GROSS EARNINGS *See #4 on Information Page***

Dear Taxpayer:

This is your Ontario City Income Tax Package. To assist you in filing your return, we have included INSTRUCTIONS, THE ANNUAL RETURN IN DUPLICATE, THE DECLARATION OF ESTIMATED TAX AND THE DECLARATION OF EXEMPTION.

Every Ontario resident 18 years of age and older must file an Ontario Income Tax Return by April 15, unless exempt. Refer to the INDIVIDUAL DECLARATION OF EXEMPTION form on the last page for all filing exemption categories.

Every non-resident individual earning income in Ontario not subject to the withholding of Ontario income tax must also file an annual return.

Web Site www.ontarioohio.org

IMPORTANT

BEFORE preparing your return: READ ALL GENERAL INFORMATION AND INSTRUCTIONS CAREFULLY.

AFTER preparing your return – Be sure the following requirements have been completed:

- **FILE YOUR RETURN BY APRIL 15th. If delinquent, late Filing Penalty and/or Interest Charges will be Assessed.**
- **ATTACH ALL REQUIRED FORMS** (W-2, 1099, or FEDERAL SCHEDULES) to verify all reported figures.
- **SIGN THE RETURN,** both Husband and Wife must sign a joint return.
- **INCLUDE PAYMENT OF ANY TAX DUE.** NONPAYMENT WILL INCUR PENALTY AND/OR INTEREST CHARGES.
- **COMPLETE THE DECLARATION OF ESTIMATED TAX** for the following year and include payment of the first installment.

If you have questions, call or visit our office at 555 Stumbo Road. Our telephone number is (419) 529-3045, our fax number is (419) 529-6132.

Sincerely,

Sallie L. Neal
Income Tax Administrator

TAXABLE INCOME INCLUDES (but is not limited to)

1. Wages, salaries and other compensation.
2. Bonuses, tip income and severance pay.
3. Commissions, fees and other earned income.
4. Sick pay.
5. Employer supplemental unemployment benefits (SUB pay).
6. Employee contributions to retirement plans (Deferred Compensation).
7. Net rental income.
8. Net profits of business or profession, corporation, etc.
9. Income from partnerships, estates or trusts.
10. Ordinary gains and losses as reported on federal forms.

INCOME NOT SUBJECT TO CITY INCOME TAX

1. Interest or dividend income.
2. Pension and retirement income.
3. Social Security or poor relief.
4. State unemployment benefits (Not including SUB Pay).
5. Alimony.
6. Military pay allowances (by members of the Armed Forces of the United States – active duty and reserve pay)
7. Earnings of persons under 18 years of age.
8. Capital gains and losses.

GENERAL INFORMATION

1. **WHO MUST FILE:** Every Ontario resident 18 years of age and older must file an Ontario Income Tax Return by April 15, unless exempt. Refer to the INDIVDUAL DECLARATION OF EXEMPTION form on the last page for all filing exemption categories. Every non-resident individual earning income in Ontario not subject to the withholding of Ontario income tax must also file an annual return. Every business entity (partnership, corporation, profession, fiduciary, trust, etc.), whether a resident or non-resident, that conducts a business in this municipality must file a return and pay tax on any net profit. Calendar year businesses must file on or before April 15th. Fiscal year businesses must file 120 days after the fiscal year-end.
2. **WHEN AND WHERE TO FILE RETURNS:** Taxpayers who end their year on December 31, must file on or before April 15th. Taxpayers on a fiscal or partial year basis, must file within 120 days following the end of such period. The return is to be filed with: ONTARIO MUNICIPAL INCOME TAX, 555 STUMBO ROAD, ONTARIO, OHIO 44906.
3. **DECLARATION OF EXEMPTION RETURN:** To meet mandatory filing requirements, this form must be filed in lieu of the tax return –ONLY BY THOSE INDIVIDUALS WHO QUALIFY. This form must be filed by April 15th. (See instructions on last page.)
4. **TAX CREDIT:** Every resident taxpayer who has paid a municipal income tax of at least 1.0% to another Municipality shall be allowed a credit on the tax imposed by that municipality which shall not exceed 1.0% of gross earnings. Ontario residents will be required to pay 0.5% of gross earnings to the City of Ontario.
5. **EXTENSION OF TIME TO FILE:** A copy of the IRS extension must be received or postmarked by the due date of the return. The extension will be granted to the extent provided for under current State law. CAUTION: An extension of time to file does NOT give you an extension of time to pay. If no estimated tax payment has been made, a tentative payment on the tax due must accompany the extension request by using the application for extension found on the website www.ontarioohio.org.
6. **DECLARATION OF ESTIMATED TAX FOR THE FOLLOWING YEAR:** Every taxpayer who anticipates any taxable income or net profit not subject to total tax withholding shall file a Declaration of Estimated Tax. This declaration is to be filed with the Tax Department by April 15th, accompanied by payment of no less than one fourth of the total estimated tax.
7. **SIGNATURE:** Do not fail to sign and date your return. A tax return is not legally filed until signed by the taxpayer or a legally authorized agent.
8. **PENALTY AND INTEREST:** If this return is delinquent, compute penalty and interest.

   LATE FILING FEE ($35.00) for late filing or non payment.

   PENALTY (1% PER MONTH) on any unpaid tax balance after original Due Date.

   INTEREST (1 ½% PER MONTH) on any unpaid tax balance after original Due Date.

   Refer to line 7A on Page 1.
9. **CHANGE IN TAX LIABILITY:** An amended Ontario return is required within three months of the determination of any changed tax liability resulting from Federal Audit Judicial Decision or other circumstance.
10. **PART YEAR RESIDENT:** Attach the computation of part year allocation, and indicate date of move to or from Ontario.

TAX RETURN INSTRUCTIONS

INDIVIDUALS

PAGE 1. COMPLETE NAME, ADDRESS, SOCIAL SECURITY #, PHONE NUMBER AND STATUS BOX. List total wages on line 1 (attach W-2's). Include Deferred Compensation. Employee Contributions to Retirement Plans are Taxable at city level. Follow remaining Line Instructions.

PAGE 2. IF YOU HAVE OTHER INCOME (income other than reported on form W-2) complete page 2, per line instructions, return to page 1, line 2 to compute tax due. Attach a copy of any Federal Schedules used, or 1099's.

Contact the Income Tax Department if you have questions, **419-529-3045.**

OTHER INCOME

SCHEDULE C – PROFIT/LOSS FROM BUSINESS/PROFESSION:
Use Ontario form or attach Federal Schedule C.If you operate more than one business, and maintain separate books, a copy of Schedule C should be attached for each business, and the total entered on page 2. A Tax Return must be filed if a Net Loss has been incurred for the tax year. Loss carryovers are not permitted.

SCHEDULE E – INCOME FROM RENTS:
(A City Income Tax Return must be Filed even if a Net Loss has been incurred.)
RESIDENTS of Ontario are subject to the City Income Tax on the net profit of all rental property, regardless of location.
NONRESIDENTS of Ontario are subject to tax on the portion of such net profit earned from property located in Ontario.
Attach Federal Schedule E, or complete Ontario Schedule E and enter total on page 2.

SCHEDULE H – OTHER INCOME:
Taxable income includes, but not limited to: income from estates, trusts, S-corps, partnerships, fees, tips, gifts, gaming, wagering, and employee business expenses not included on form W-2. Enter total on page 2.

BUSINESS LOSSES:
LOSSES CANNOT BE DEDUCTED FROM W-2 WAGES
Losses from any business activity or occupation not subject to withholding under the ordinance may not be deducted from income received or tax withheld for services performed for any employer.

DISCLAIMER

General information and instructions are illustrative only. Chapter 191 of Ontario Codified Ordinance supersedes any interpretation presented.

- **FILE RETURN BY APRIL 15th.**
- **FILE EXTENSION BY APRIL 15th.**
- **FILE DECLARATION BY APRIL 30th.**
- **INCLUDE PAYMENT OF TAX DUE.**
- **ATTACH W-2's,** Federal Schedules of Income, if Ontario Schedules are not completed.

File With and Mail To:
ONTARIO MUNICIPAL INCOME TAX
555 Stumbo Road
Ontario, Ohio 44906-1259
Ph. (419) 529-3045 Fax (419) 529-6132

2014
JOINT/INDIVIDUAL
CITY OF ONTARIO, OHIO INCOME TAX RETURN

For Jan. 1, 2014 – Dec. 31, 2014
or

Fiscal Period_____ to_____

– CALENDAR YEAR TAXPAYERS FILE ON OR BEFORE APRIL 15 –
FISCAL and PARTIAL YEARS FILE
WITHIN 120 DAYS of end of tax period

Make Checks and Money Orders Payable to:
ONTARIO MUNICIPAL INCOME TAX

Note: Extension of Time To File Application must be filed with the City by the original City Filing deadline date.

NAME AND ADDRESS HERE

(TAXPAYER) Soc. Sec. No.

(SPOUSE) Soc. Sec. No.

Phone Number

Did you change residence in 2014? Yes ☐ No ☐
Enter Date moved in _____ out _____
Did you file a city return in 2013? Yes ☐ No ☐

Office Use Only

1. WAGES, SALARIES, TIPS AND OTHER EMPLOYEE COMPENSATION (ATTACH ALL W-2'S) (Generally Box 5 on W-2) ..... 1. _____
2. OTHER TAXABLE INCOME (SEE INSTRUCTIONS) ..... 2. _____
3. 2106 EXPENSES (ATTACH DOCUMENTATION) ..... 3. _____
4. TAXABLE INCOME: LINE 1, PLUS LINE 2 MINUS LINE 3 ..... 4. _____
5. MUNICIPAL TAX .015 or 1.5% OF LINE 4 ..... 5. _____
6. CREDITS
   A. TAX WITHHELD BY EMPLOYER FOR CITY OF ONTARIO ..... 6A. _____
   B. ESTIMATED TAX PAID CITY OF ONTARIO ..... 6B. _____
   C. PRIOR YEAR OVER PAYMENTS ..... 6C. _____
   D. TAX PAID CITY OF _____ Not to exceed .01 or 1.0% of taxed gross earnings (Limit per each W-2) 6D. _____
   E. TOTAL CREDITS ..... 6E. _____
7. **TAX DUE LINE 5 MINUS LINE 6E** ..... 7. _____

ATTACH ALL W-2 COPIES HERE

A. LATE FILING FEE ($35.00) .....
   PENALTY (1.0% PER MONTH) _____ PLUS INTEREST (1 1/2% PER MONTH) _____
B. TOTAL AMOUNT DUE ..... (No payment or refund for amount under $3.00)

PAYMENT OF BALANCE MUST ACCOMPANY THIS RETURN

8. OVERPAYMENT: LINE 6E MINUS LINE 5. NOT LESS THAN ZERO ..... 8. _____
8A. AMOUNT OF OVERPAYMENT YOU WANT REFUNDED ..... 8A. _____
8B. AMOUNT OF OVERPAYMENT YOU WANT CREDITED TO 2015 ESTIMATED TAX ..... 8B. _____

2015 DECLARATION OF ESTIMATED TAXES

9. TOTAL INCOME SUBJECT TO TAX $ _____ MULTIPLY BY TAX RATE OF .015 or 1.5% FOR GROSS TAX OF 9. _____
10. LESS EXPECTED TAX CREDITS
   A. WITHHELD BY EMPLOYER FOR CITY OF ONTARIO ..... 10A. _____
   B. PAYMENTS ON TAXABLE INCOME TO ANOTHER MUNICIPALITY NOT TO EXCEED .005 OR 0.5% 10B. _____
   C. TOTAL CREDITS ..... 10C. _____
11A. NET TAX DUE (LINE 9 LESS LINE 10C) ..... 11A. _____
11B. OVERPAYMENT FROM PRIOR YEAR(S) From line 8B ..... 11B. _____
11C. BALANCE OF 2015 ESTIMATED TAX DUE Line 11A minus 11B ..... 11C. _____
12. AMOUNT PAID WITH THIS DECLARATION (1/4 of Line 11A Less Line 11B) ..... 12. _____
13. AMOUNT ENCLOSED (LINE 7) $ _____ (LINE 12) $ _____ TOTAL 13. _____

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 herein are the same as used for Federal Income Tax purposes where applicable. This Tax Return is Not Legally filed if not signed by the Taxpayer(s) or a legally Authorized Agent.

Signature of Person Preparing if Other Than Taxpayer _____ Date _____ Signature of Taxpayer or Agent _____ Date _____

Address of Firm or Preparer _____ Signature of Spouse (If filing Jointly) _____ Date _____

If this return was prepared by a tax practitioner, may we contact your practitioner directly with questions regarding the preparation of this return? ..... Yes ☐ No ☐

IMPORTANT NOTICE: If you file this return in person at the Tax Office, bring both copies.

INCOME TAX OFFICE COPY

IF COPY OF FEDERAL RETURN AND SCHEDULES ARE ATTACHED OMIT THIS PAGE
(EXCEPT WHEN SCHEDULE X AND/OR Y ARE USED)
LOSS CARRYOVER IS NOT ALLOWED

Business Name _____ **Business Address** _____

SCHEDULE C – PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION

1. TOTAL RECEIPTS, LESS ALL ALLOWANCES, REBATES AND RETURNS ..... $ _____
2. LESS Cost of Labor $_____ Material, supplies and other costs $_____ ..... _____
3. GROSS PROFIT FROM SALES, ETC., (line 1 less line 2) ..... $ _____
4. DIVIDENDS $_____: INTEREST $_____: ROYALTIES $_____ ..... _____
5. RENTS RECEIVED, IF CONNECTED WITH TRADE OR BUSINESS ..... _____
6. OTHER BUSINESS INCOME (specify discounts, rebates, etc.) ..... _____
7. **TOTAL BUSINESS INCOME BEFORE DEDUCTIONS** ..... $ _____

BUSINESS DEDUCTIONS

8. Advertising and Promotion ..... $ _____
9. Auto, truck and travel ..... _____
10. Bad debts ..... _____
11. Interest on Business Indebtedness ..... _____
12. a. Income taxes on business ..... _____
    b. Other business taxes ..... _____
13. a. Compensation of Officers ..... _____
    b. Salaries and Wages ..... $ _____
    c. Payment to partners ..... _____
14. Depreciation, Amortization ..... _____
15. Rents (Paid to) _____ _____
16. Other (List if over 10 percent of Line 17) ..... _____
17. **Total Business Deductions** ..... $ _____
18. **Net Profit or Loss from Business** (Line 7 less line 17 - If Loss, enter "0") ..... $ _____

SCHEDULE E – INCOME FROM RENTS (If not included in Schedule C)
(Attach statement explaining columns (C), (D), and (E)

(A) Kind & location of property	(B) Amount of Rent	(C) Depreciation	(D) Repairs	(E) Other Expenses	(F) Net Income (or loss)

19. TOTAL SCHEDULE E NET INCOME (If Loss, enter "0") ..... $ _____

SCHEDULE H – OTHER INCOME NOT INCLUDED IN SCHEDULES C OR E

INCOME FROM PARTNERSHIPS, ESTATES & TRUSTS: FEES, TIPS, GAMING, WAGERING, ETC.
(Do Not Include Interest, Dividends, Insurance and Soc. Sec.)

Received From	For (describe)	Amount

20. TOTAL INCOME SCHEDULE H ..... $ _____
21. TOTAL SCHEDULES C, E, & H. ENTER ON LINE 2 PAGE 1 ..... $ _____

2014

----- INDIVIDUAL DECLARATION OF FILING EXEMPTION OF ONTARIO, OHIO CITY INCOME TAX RETURN -----

ONTARIO CITY ORDINANCE

Mandatory tax filing became effective January 1, 2003. All residents eighteen years of age and older shall file an Annual Return, notwithstanding whether Ontario Municipal Income Tax has been withheld by an employer or for any other reason, except in such cases when a Resident Qualifies for an Exemption.

If you qualify under one of the below listed categories, the filing of this declaration will satisfy your obligation as imposed by The Ontario City Income Tax Mandatory Filing Ordinance requiring the filing of an Income Tax Return.

If any of the categories shown below apply to any persons in your household, check the appropriate category, have all exempt individuals sign and file this form by April 15th. **Return this completed form by April 15th to: Ontario Municipal Income Tax**
555 Stumbo Road
Ontario, Ohio 44906-1259

NOTE: ONLY EXEMPT INDIVIDUALS SHOULD COMPLETE AND SIGN THIS EXEMPTION FORM.

(OTHERWISE YOU MUST FILE AN ANNUAL MUNICIPAL INCOME TAX RETURN)

I AM QUALIFIED TO FILE AN ONTARIO INCOME TAX EXEMPTION RETURN BECAUSE:

1. _____ Retired. No income subject to the Ontario City Income Tax for entire tax year of 2014. – I received only Social Security, Pension, Interest or Dividend Income. I do not own rental property. I am not self-employed.

   Date retired:_____ Employer's Name: _____

2. _____ Unemployed. No earned income for the entire tax year of 2014.

   3. _____ Homemaker 4. _____ Disabled 5. _____Welfare 6. _____ADC

7. _____ Had gross earnings of $300.00 or less for the entire tax year of 2014 (must attach documentation).

8. _____ A member of the Armed Forces of the United States for the entire year of 2014. (This does not include civilians employed by the Military or National Guard.)

9. _____ Non-Resident. I never lived in Ontario, Ohio and I do not work in or receive income from Ontario, Ohio.

10. _____ I moved from Ontario, Ohio before this tax year and have no income subject to Ontario, Ohio City Income Tax.

I UNDERSTAND THAT I MUST FILE A CITY OF ONTARIO, OHIO TAX RETURN IF ANY OF THESE EXEMPT CONDITIONS CHANGE IN FUTURE YEARS.

I DECLARE THE INFORMATION SUPPLIED TO BE TRUE, CORRECT AND COMPLETE. ANY MISREPRESENTATION WILL BE IN VIOLATION OF THE CODIFIED ORDINANCES OF THE CITY OF ONTARIO, OHIO AND SUBJECT TO PENALTIES THEREIN IMPOSED.

Name _____ Exemption Category Number(s) _____
Please list exemption number(s) checked.

Address _____ Social Security Number _____

Exempt Person's Signature _____ Date _____ Phone _____

Name _____ Exemption Category Number(s) _____
Please list exemption number(s) checked.

Address _____ Social Security Number _____

Exempt Person's Signature _____ Date _____ Phone _____

Name _____ Exemption Category Number(s) _____
Please list exemption number(s) checked.

Address _____ Social Security Number _____

Exempt Person's Signature _____ Date _____ Phone _____

PLEASE NOTE: Signature, Address and Social Security Number must be completed by each exempt individual.