INSTRUCTIONS FOR PREPARING CITY OF ONTARIO INCOME TAX RETURN -2016

LINE1 Enter total amount of taxable wages, generally Box 5 or highest dollar amount of gross wages on each W-2's. If you have multiple W-2's or 2106 expenses, complete Worksheet A. Attach ALL W-2's, 1099's and Federal Form 1040, pages 1 and 2.

LINE 2 Enter 2106 expense adjustment form Worksheet A, Column 3. When you reduce income earned in another city by 2106 expense adjustments, you must also reduce the tax withheld by the same percentage. Federal Forms 2106, Federal Form 1040 and Schedule A must be attached for documentation of calculations.

LINE 3 Enter the amount of other income from Schedules C, E, H from Worksheet B, but not less than -0-. Attach appropriate schedules and documentation.

LINE 4 Subtract Line 2 from Line 1 and add Line 3.

LINE 5 Multiply line 4 by 1.5% (0.015).

LINE 6 A. Enter total Ontario tax withheld from W-2's (Worksheet A, Column 4)

B. Enter total estimate payments paid to City of Ontario

C. Enter prior year payments

D. Enter other city credits from Worksheet A, Column 5. Credit for W-2 is limited to 1.0% (0.01) of the gross wages per each W-2. Attach appropriate documentation (W-2s, other city returns, etc.) to receive proper credit. The 1.0% credit is only on adjusted taxable income.

E. Add Lines 6A through 6D.

LINE 7 Subtract Line 6E from Line 5. Payments of less than three dollars ($3) if net tax due are not required to be paid, nor will refunds of less than three dollars ($3) be made. If balance due is not paid by April 18, 2017 penalties and interest will be assessed. (See Lines 8 through 10)

LINE 8 A $35.00 late filing fee will be assessed for returns or extensions filed after April 18, 2017 **OR** if payment in full is not made with return by April 18, 2017.

LINE 9 PENALTY: A 1.0% per month penalty is assessed for any unpaid balance after April 18, 2017.

LINE 10 INTEREST: A 0.5% per month interest charge is assessed for any unpaid balance after April 18, 2017.

LINE 11 Add Lines 7 through 10. If less than three dollars ($3), no remittance needed, but you still need to file the return. Make checks or Money Orders payable to the City of Ontario.

LINE 12 If Line 6E is greater than Line 7, enter overpayment here. (Amount must be $3 or more)
A: Enter amount of overpayment (Line 12) you want refunded.
B: Enter amount of overpayment (Line 12) you want carried over to next year.

Complete Lines 13 through 17 for Declaration of Estimated Taxes – See General Information

LINE 13 Enter total amount subject to Ontario Tax and multiply by 1.5% (0.015).

LINE 14 Enter credits (Ontario withholding, other cities allowable credit, etc.).

LINE 15 Subtract Line 14 from line 13, enter amount.

LINE 16 Multiply Line 15 by .225, enter amount.

LINE 17 Enter amount of overpayment (Line 12B) and subtract from line 16, add this amount to Line 7 for total tax and first quarter estimate payment

LINE 18 Enter TOTAL amount due by adding Line 7 and Line 17.

SIGN RETURN