

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



**2016**

# **CITY OF ONTARIO INCOME TAX FORMS**

## **BUSINESS**

**PENALTY AND INTEREST WILL BE ASSESSED FOR FAILURE TO COMPLY**

**INCOME TAX RATE 1.5%**

**Web Site [www.ontarioohio.org](http://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 OR THE EXTENSION OF TIME TO FILE BY APRIL 18, 2017. 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.**
- **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. This must be done if you anticipate Taxable Income that will not be withheld.

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

# TAX RETURN INSTRUCTIONS

## GENERAL INFORMATION

- 1. WHO MUST FILE:** Every business entity (partnership, S-corporation, corporation, profession, fiduciary, trust, etc.), whether a resident or non-resident, that conducts a business in the municipality must file a return and pay tax or 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 18th. 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. 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](http://www.ontarioohio.org).
- 4. 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 18th, accompanied by payment of no less than one fourth of the total estimated tax.
- 5. 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.
- 6. PENALTY AND INTEREST:** If this return is delinquent, compute penalty and interest.  
**LATE FILING FEE:** \$25.00 per month late up to maximum of \$150.00.  
**PENALTY:** 5% per annum for late payment.  
**INTEREST:** 5% per annum for late payment.
- 7. 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.
- 8. PART YEAR RESIDENT:** Attach the computation of part year allocation, and indicate date of move to or from Ontario.

## NET PROFITS - BUSINESS

**CORPORATIONS, PARTNERSHIPS, S-CORPS, PROPRIETORSHIP, ESTATE & TRUSTS, ASSOCIATIONS, OTHER BUSINESS ENTITIES.** Net profits determined on basis of information used for Federal Income Tax purposes, reconciled to city taxable income.

**PAGE 1. COMPLETE NAME, ADDRESS, FED. ID #, PHONE NUMBER.**

**PAGE 2. FOLLOW THE LINE INSTRUCTIONS, THEN RETURN TO PAGE 1, TO COMPUTE TAX DUE. ATTACH COPIES OF APPLICABLE SCHEDULES.**

**BUSINESS LOSSES: LOSS CARYOVERS ARE NOT ALLOWED** (Ontario City Income Tax Return must be filed even if a Net Loss has been incurred.)

### **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:**

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.

### **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.

### **SCHEDULE X:**

This Schedule is used to adjust the Federal Net Income to the Ontario Taxable Income.

### **SCHEDULE Y – BUSINESS ALLOCATION FORMULA:**

For partnerships, corporations, fiduciaries, associations and nonresident business entities doing business within and outside Ontario. If actual records of their Ontario business are not maintained separately. If the taxpayer did not have a place of business outside Ontario during the filing period, the business allocation percentage is 100%.

### **SCHEDULE Z – PARTNERS DISTRIBUTIVE SHARE OF NET INCOME:**

All partnerships and S-corporations must complete this section.

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

## DISCLAIMER

General information and instructions are illustrative only. Chapters 191 and 193 of Ontario Codified Ordinance supersedes any interpretation presented.

- **FILE RETURN BY APRIL 18th.**
- **FILE EXTENSION BY APRIL 18th.**
- **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

# 2016 BUSINESS

## CITY OF ONTARIO, OHIO INCOME TAX RETURN

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

AMENDED RETURN <input type="checkbox"/>	CONSOLIDATED RETURN <input type="checkbox"/>	FOR CALENDAR YEAR 2015 OR FISCAL YEAR BEGINNING	FILE BY:
FINAL RETURN <input type="checkbox"/>	DATE BUSINESS CEASED _____	_____ TO _____	
DATE ACTIVITY BEGAN _____			

OFFICE USE ONLY	BUSINESS NAME _____	FED ID # _____	
	ADDRESS _____		
CORPORATION ( ) PARTNERSHIP ( ) OTHER ( )	CITY _____	STATE _____	ZIP CODE _____
	PHONE _____		

Attach a copy of your federal return including all supporting schedules to the back of this form.

1. TOTAL TAXABLE INCOME (FROM PAGE 2) .....			
2. AMOUNT OF LINE 1 ALLOCATABLE TO CITY ( _____ % FROM SCHEDULE Y STEP 5) .....			
<b>* NET OPERATING LOSS CARRYOVER NOT ALLOWED *</b>			
3. AMOUNT SUBJECT TO INCOME TAX .....			
4. ONTARIO INCOME TAX OF 1.5% OF LINE 3 .....			
	CARRYOVER		
5. PAYMENTS AND CREDITS ON YOUR DECLARATION OF ESTIMATED TAX .....	PAYMENTS		
	TOTAL		
6. BALANCE OF TAX DUE (LINE 4 LESS LINE 5) .....			
7. LATE FILING FEE (SEE INSTRUCTIONS) .....			
PENALTY (SEE INSTRUCTIONS) _____ PLUS INTEREST (5% PER ANNUM) _____			
8. IF LINE 5 IS GREATER THAN LINE 4 ..... ENTER OVERPAYMENT .....			
CREDIT TO 2017 TAX ..... AMOUNT TO BE REFUNDED .....			

### DECLARATION OF ESTIMATED TAX FOR 2017

Quarterly Payments Required if Ontario Tax Liability was Over \$200.00 Last Year

9. Total estimated income subject to tax			
10. Ontario Income Tax (Multiply line 9 by 1.5% (0.015)).			
11. Less expected tax credits			
12a. Net Tax due for (line 10 minus line 11)			
12b. Overpayment credited from prior year (from line 8 above)			
13. Amount due with this declaration (not less than 1/4 of line 12a minus line 12b)			
14. Total of this payment (line 13 plus line 6) Make check payable to City of Ontario			

The undersigned declares that this return (and accompanying schedules) is a true, correct and complete return for the taxable period stated. Check the box next to your signature to authorize us to speak directly to your preparer regarding your return.

\_\_\_\_\_  
 Signature of Taxpayer or Agent Title Date

\_\_\_\_\_  
 Signature of Taxpayer or Agent Title Date

\_\_\_\_\_  
 Signature of Taxpayer or Agent Title Date

\_\_\_\_\_  
 Address of above

**ALL APPROPRIATE FEDERAL SCHEDULES MUST BE ATTACHED**

**SCHEDULE C - PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION**

From Federal Sch. C, Form 1065, and/or Form 1120 (Attach copies)

IF DIFFERENT Business Name &/or Address \_\_\_\_\_

FROM PAGE 1 Kind of Business \_\_\_\_\_

Indicate method of accounting: ( ) Cash ( ) Accrual ( ) Other Describe) \_\_\_\_\_

- If deductions for commissions are taken, supporting Form 1099's or facsimilies must be attached.
- If deductions for "Rents Paid" are taken, please list:

Rents paid to \_\_\_\_\_  
Address \_\_\_\_\_

NET PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION ..... \$ \_\_\_\_\_

**SCHEDULE D - ORDINARY INCOME FROM FORM 4797**

NET PROFIT (OR LOSS) ..... \$ \_\_\_\_\_

**SCHEDULE E - INCOME FROM RENTS (if not included in Schedule C above) (Federal Schedule E, Form 4835, and/or Form 8825)**

KIND & LOCATION OF PROPERTY	AMOUNT OF RENT	DEPRECIATION	REPAIRS	OTHER EXPENSES	NET INCOME (LOSS)

NET INCOME (OR LOSS) SCHEDULE E \$ \_\_\_\_\_

**SCHEDULE H - ALL OTHER TAXABLE INCOME - INCOME FROM PARTNERSHIPS, ESTATES & TRUSTS, FEES, TIPS, MISCELLANEOUS, ETC.**

RECEIVED FROM	FOR (DESCRIBE)	AMOUNT

TOTAL INCOME SCHEDULE H \$ \_\_\_\_\_

TOTAL SCHEDULES C, D, E, & H, ENTER ON PAGE 1, LINE 1 AND ATTACH SCHEDULES ..... \$ \_\_\_\_\_

**SCHEDULE X. RECONCILIATION WITH FEDERAL INCOME TAX RETURN  
SEE INSTRUCTIONS BEFORE MAKING ENTRIES BELOW.**

ITEMS NOT DEDUCTIBLE	ADD	ITEMS NOT TAXABLE	DEDUCT
a. Capital losses (Excluding ordinary losses) .....	\$ _____	i. Capital gains (Excluding ord. gains) .....	\$ _____
b. Expenses incurred in the production of non-taxable income .....	_____	j. Interest income (See Instr.) .....	_____
c. City and/or state income taxes (See instr.) .....	_____	k. Dividends (See instructions) .....	_____
d. Net operating loss deduction per Federal Return .....	_____	l. Other income exempt from city tax (Explain) .....	_____
e. Payments to partners .....	_____	m. Employee business expenses (att. 2106) .....	_____
f. Contributions to a retirement plan by a self- employed individual or by an employee .....	_____	n. Total Deductions .....	_____
g. Other (Explain) .....	_____	* Total Income Schedule X .....	\$ _____
h. Total Additions .....	\$ _____		

**SCHEDULE Y - BUSINESS ALLOCATION FORMULA**

	a. LOCATED EVERYWHERE	b. LOCATED IN CITY	c. PERCENTAGE (b + a)
STEP 1. AVERAGE VALUE OF REAL & TANGIBLE PERS. PROP GROSS ANNUAL RENTALS PAID MULTIPLIED BY A TOTAL STEP 1	_____	_____	_____
STEP 2. WAGES, SALARIES, ETC. PAID EMPLOYEES	_____	_____	_____ %
STEP 3. GROSS RECEIPTS FROM SALES MADE AND/OR WORK OR SERVICES PERFORMED	_____	_____	_____ %
STEP 4. TOTAL PERCENTAGES	_____	_____	_____ %
STEP 5. AVERAGE PERCENTAGE (Divide Total Percentages by Number of Percentages used ) ..... carry to Line 2 Page 1	_____	_____	_____ %

**SCHEDULE Z - PARTNERS' / LLCs' / LLSs' DISTRIBUTIVE SHARES OF NET INCOME**

1. NAME AND CITY OR TOWNSHIP OF EACH PARTNER	2. Resident		3. Distributive shares of Partners		4. Other Payments	5. Taxable Percentage	6. Amount Taxable
	Yes	No	Percent	Amount			
				\$ _____	\$ _____		\$ _____
7. TOTALS from Schedule C above	XXX	XXX	100	\$ _____		XXXXXX	