

**INSTRUCTIONS FOR PREPARING CITY OF ONTARIO INCOME TAX RETURN – 2017**

**\*\*FAILURE TO PROVIDE ALL DOCUMENTATION IS CONSIDERED AN INCOMPLETE TAX FILING AND WILL BE SUBJECT TO A LATE FILING FEE\*\***

- Line 1 Enter total qualifying wages (generally Box 5 or highest amount on W-2). If you have multiple W-2s or 2106 expenses, complete Worksheet A. Attach ALL W-2s, Federal Form 1040 pages 1 and 2, 1099's.
- Line 2 Enter 2106 Business Expenses, if applicable, use Worksheet A, column 3. When you reduce income in another city by 2106 expense adjustments, you must also reduce the tax withheld by the same percentage. Federal Form 2106, Federal Form 1040 and Schedule A must be attached to verify calculations.
- Line 3 Enter amount of Other Income from Schedules C, E, H from Worksheet B, but not less than -0-. Attach appropriate schedules and documentation.
- A. Loss carry forward to 2018 is 50% of total loss on line 3.
- \*\*This income cannot be deducted from W-2 income. \*\*
- Line 4 Subtract Line 2 from Line 1, add Line 3.
- Line 5 Multiply Line 4 by 1.5% (0.015).
- Line 6 A. Enter total Ontario tax withheld from W-2s (Worksheet A, Column 4)
- B. Enter total estimate payments paid to the City of Ontario.
- C. Enter prior year over payments/carryover.
- D. Enter other city credits. Credit for W-2 is limited to 1.0% (0.01) of the gross wages per each W-2. (Worksheet A, Column 5) Attach appropriate documentation to receive proper credit.
- E. Add lines 6A through 6D, enter here.
- Line 7 Subtract Line 6E from Line 5. If net tax due is less than ten dollars (\$10), payment is not required. If balance due is not paid by April 17, 2018 penalties and interest will be assessed. (See lines 8 through 10)
- Line 8 A \$25.00 per month (Up to \$150.00 maximum) late filing fee will be assessed for returns filed after April 17, 2018 (postmarked or delivered after April 17, 2018).
- Line 9 PENALTY: A 15% late fee one-time assessment on any unpaid balance after April 17, 2018.
- Line 10 INTEREST: A 5.0% per annum interest charged is assessed on any unpaid balance after April 17, 2018.
- Line 11 Add lines 7 through 10. If less than ten dollars (\$10), no payment is required, but you still need to file the return. Make checks or Money Orders payable to the City of Ontario Income Tax Department. The City now accepts Credit Card payments in office and over the phone. (an additional service fee will be charged).
- Line 12 If Line 6E is greater than Line 7, enter an overpayment here (Amount must be over \$10.00)
- A. Enter amount of overpayment (Line 12) you want refunded to you. Refunds of under ten dollars (\$10) will not be made.
- B. Enter amount of overpayment (Line 12) you want carried over to 2018.
- 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 city allowable credit, etc.).
- Line 15 Subtract Line 14 from Line 13, enter amount.
- Line 16 Multiply Line 15 by 22.5% (0.225), enter amount here.
- Line 17 Enter amount of overpayment (Line 12B-if any) 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**