

**INSTRUCTIONS FOR PREPARING CITY OF ONTARIO INCOME TAX RETURN – 2019**

**\*\*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 complete Worksheet A. Attach ALL W-2s, Federal Form 1040 pages 1 and 2 and Schedule 1, 1099's.

Line 2 Enter amount of Other Income – if any. Complete Worksheet B. Provide ALL Schedules (C, E, H and any other documentation).

Line 2A Enter amount of allowable loss carryover – if any. Complete Worksheet B-1.

Line 2B Adjusted Other Income Total (Line 2 minus Line 2A).

Line 3 Total Income, Line 1 plus Line 2B. If Line 2B is a negative, enter Line 1 total.

**\*\*This income cannot be deducted from W-2 income. \*\***

Line 4 Multiply Line 3 by 1.5% (0.015).

Line 5 A. Enter total Ontario tax withheld from W-2s (Worksheet A, Column 3)

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 taxed gross wages per each W-2. (Worksheet A, Column 4)  
Attach appropriate documentation to receive proper credit.

E. Add lines 5A through 5D, enter here.

Line 6 Subtract Line 5E from Line 4. If net tax due is less than ten dollars (\$10), payment is not required. If balance due is not paid by April 15, 2020 penalties and interest will be assessed. (See lines 7 through 10).

Line 7 A \$25.00 per month (Up to \$150.00 maximum) late filing fee will be assessed for returns filed after April 15, 2020 (postmarked or delivered after April 15, 2020).

Line 8 PENALTY: A 15% penalty fee one-time assessment on any unpaid balance after April 15, 2020.

INSUFFICIENT ESTIMATED TAXES PAID PENALTY: If Line 6 is more than \$200.00 and less than 90% of previous year's tax due, a penalty of 15% of taxes unpaid on the Declaration of Estimated Taxes will be assessed.

Line 9 INTEREST: A 7.0% per annum interest charged is assessed on any unpaid balance after April 15, 2020.

Line 10 Add lines 6 through 9. 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 11 If Line 5E is greater than Line 4, enter an overpayment here (Amount must be over \$10.00)

A. Enter amount of overpayment (Line 11A) you want refunded to you. Refunds of under ten dollars (\$10) will not be made.

B. Enter amount of overpayment (Line 11B) you want carried over to 2020.

Complete Lines 12 through 16 for Declaration of Estimated Taxes – See General Information

Line 12 Enter total amount subject to Ontario Tax and multiply by 1.5% (0.015).

Line 13 Enter credits (Ontario withholding, other city allowable credit, etc.).

Line 14 Subtract Line 13 from Line 12, enter amount.

Line 15 Multiply Line 14 by 22.5% (0.225), enter amount here.

Line 16 Enter amount of overpayment (Line 11B-if any) and subtract from Line 15, add this amount to Line 6 for total tax and first quarter estimate payment.

Line 17 Enter TOTAL amount due by adding Line 6 (2019 Liability) and Line 16 (first quarter estimate payment for 2020).

**SIGN RETURN**

**\*\*Disclaimer: Chapter 193 City of Ontario Codified Ordinance supersedes any interpretation presented\*\***