

## ATTACHMENTS REQUIRED WITH ALL RETURNS: 2023

ALL W-2(s) and FEDERAL FORM 1040, pages 1 and 2 and SCHEDULE 1, ALL FEDERAL SCHEDULES and ALL 1099s, Gambling and Miscellaneous. \*\* 1099-Rs are NOT taxable at city level. \*\*

### Worksheet A

Use the highest dollar amount of gross wages from each W-2.

### Worksheet B (Line 2 on Ontario Form)

Line 1 for taxable income that was reported on Federal tax Schedule C.

Line 2 is for rental income only that was reported on Federal tax Schedule E.

Line 3 is for other sources of city taxable income that are not included in Lines 1 and 2.

Amount Other Income (add lines 1-3). Provide ALL required documentation.

Deduct Loss Carryforward = **Worksheet B-1:** (Line 2A on Ontario Return)

Deduct Loss Carryforward (beginning with 2018 filing, Net Operation Loss will be allowed up to 50% per passing of House Bill 5. This loss can be carried forward for 5 years). Beginning with tax year 2023: 100% of loss carryovers can be utilized.

Line 2B: Adjusted Other Income - Line 2 minus Line 2A.

### Exemption Information: See form, on website.

Exemption information – check any/all boxes that apply for you being exempt.

If you are retired or started earning social security during **2023**, and no longer earn a taxable income, you must file a FINAL return, which is required to inactivate your account.

Provide Verification – Federal Form 1040, pages 1 and 2, disability documentation, etc.

Fill out name(s), address, Social Security number and phone number.

Sign and date the form.

Mail all documentation with signed form.

**IMPORTANT:** Please read instructions on whom must file and what taxable or non-taxable income is. It is mandatory to file a declaration of estimated taxes and make estimated payments, see general information page.

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