

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



**2025**

# **CITY OF ONTARIO INCOME TAX FORMS**

## **BUSINESS**

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

**INCOME TAX RATE 1.5%**

**Website [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 BY APRIL 15, 2026. If delinquent, Late Filing Penalty and/or Interest Charges will be Assessed.**
- **ATTACH ALL REQUIRED FORMS** (1099s 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.

If you have questions, call or visit our office at 555 Stumbo Road. Our telephone number is (419) 529-3045, (419) 529-3227, or (419) 529-2170. Our fax number is (419) 529-6132.

Sincerely,

Sallie Neal  
Income Tax Clerk

Kristy Frost  
Assistant Income Tax Clerk

Ashley Sutter  
Assistant Income Tax Clerk

# 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 on any net profit.

### 2. WHEN AND WHERE TO FILE RETURNS:

Taxpayers who end their year on December 31, must file on or before April 15th. 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 accompany the prepared tax return when filed. An extension is only an extension of time to file, not an extension of time to pay. Late, penalty and interest fees will be assessed.

### 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 15th, 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.

**PENALTY:** 15% of unpaid balance (one-time charge).

**INTEREST:** 10% 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:** For 2023 and forward, 100% of loss can be utilized to offset business income. Ontario City Income Tax Returns must be filed even if a loss has been incurred. (See Ordinance 193.03(32))

### **SCHEDULE C – PROFIT/LOSS FROM BUSINESS/PROFESSION:**

Use Ontario form and 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.

### **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 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 and 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. Chapter 193 of Ontario Codified Ordinance supersedes any interpretation presented.

- FILE RETURN BY APRIL 15th.
- FILE DECLARATION BY APRIL 30th.
- INCLUDE PAYMENT OF TAX DUE.
- ATTACH FEDERAL SCHEDULES OF INCOME.

File With and Mail to:  
**ONTARIO MUNICIPAL INCOME TAX**  
**555 Stumbo Road, Ontario, Ohio 44906-1259**  
Phone (419) 529-3045  
Phone (419) 529-3227  
Phone (419) 529-2170  
Fax (419) 529-6132

# 2025

## 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 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
		PHONE	ZIP CODE

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) .....			
2a. See Ordinance 193.03(32) .....			
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) .....			
6a. No payment due or refund for amount under \$10.00.			
7. LATE FILING FEE (\$25.00) .....			
PENALTY (15% of unpaid balance).....			
INTEREST (10% per annum for late payment) .....			
8. IF LINE 5 IS GREATER THAN LINE 4 ..... ENTER OVERPAYMENT.....			
CREDIT TO NEXT YEAR .....	AMOUNT TO BE REFUNDED .....		

### DECLARATION OF ESTIMATED TAX FOR 2026

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

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

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 \_\_\_\_\_

## **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 Y - BUSINESS ALLOCATION FORMULA**

	a. LOCATED EVERYWHERE	b. LOCATED IN CITY	c. PERCENTAGE (b ÷ y)
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' / LLPS' 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	