

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

2025



CITY OF ONTARIO

INCOME TAX FORMS

JOINT / INDIVIDUAL RETURN

PENALTY AND INTEREST WILL BE ASSESSED FOR FAILURE TO COMPLY

- **INCOME TAX RATE 1.5%**
- **INCOME TAX FORGIVENESS / CREDIT EQUALS 1.0%**

*** Electronic Filing Available 2/1/2026 ***

Dear Taxpayer:

This is your Ontario City Income Tax Package. To assist you in filing your return, we have included INSTRUCTIONS, THE ANNUAL RETURN and THE DECLARATION OF ESTIMATED TAX.

Every Ontario resident 18 years of age and older must file an Ontario Income Tax Return by April 15, 2026.

Every non-resident individual earning income in Ontario not subject to the withholding of Ontario income tax must also file an annual return.

Website 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 15th. If delinquent, Late Filing Penalty and/or Interest Charges will be Assessed.**
- **ATTACH REQUIRED FORMS** (W-2, 1099, Federal Form 1040, pages 1 & 2, Federal Schedules) to verify reported figures.
- **INCLUDE PAYMENT OF TAX DUE.** NONPAYMENT WILL INCUR PENALTY AND/OR INTEREST CHARGES.
- **COMPLETE DECLARATION OF ESTIMATED TAX** for the following year and include payment of the first installment.
- **SIGN THE RETURN.**

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

WORKSHEET A – SALARIES AND WAGES (W2 INCOME)
2025

Column 1	Column 2	Column 3	Column 4
Employer, City, State	Income From Each W-2 Box 5/18	Ontario Tax Withheld	Other City Tax Withheld
A.			
B.			
C.			
D.			
Totals			
ENTER ON	Line 1	Line 5A	Line 5D *Limit of 1% of taxed gross earnings

WORKSHEET B – OTHER INCOME
1. LINE 2 - OTHER INCOME: Attach All Federal Schedules C, E, K-1, 1099 Misc, Gambling & Lottery Winnings.
**** If taxes paid to other cities, ATTACH OTHER CITIES' RETURNS ****
**** Business or rental losses cannot offset W-2 wages. ****

(A)	(B)	(C)	(D)	(E) (C times D)
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Business Name	Business Address	Net Profit/ (Loss)	Allocation Percentage	Amount Subject to Tax
A.				
B.				
				TOTAL (1) \$
				TOTAL (2) \$

2. Schedule E – Income From Rents (Attach Federal Schedule E)
3. Schedule H – Other Income Not Included in Schedules C or E (Attach Federal Schedules)

Income from Partnerships, Estates, Trusts, Fees, Tips, 1099s, etc.

Received From Name/ID#	For (Description and/or Location)	Amount
A.		
B.		

AMOUNT OTHER INCOME (ADD LINES 1 – 3)
TOTAL (3) \$ _____

DEDUCT LOSS CARRYFORWARD (COMPLETE WORKSHEET B1)
DEDUCT \$ _____

TOTAL OTHER INCOME (ENTER ON LINE 2B OF RETURN)
TOTAL \$ _____

NOTE: The net loss from an unincorporated business activity may not be used to offset salaries, wages, commissions or other compensation. However, if a taxpayer is engaged in two or more taxable business activities to be included on the same return, the net loss of one unincorporated business activity may be used to offset the profits of another for purposes of arriving at overall net profits.

WORKSHEET B1 – DEDUCT LOSS CARRYFORWARD
2023 – Forward: Allowable NOL = 100%

	2022	2023	2024	2025
NOL Carryforward				
NOL				
Loss Used This Year				
NOL Available for Next Year				

NET OPERATING LOSS CARRYFORWARD (ENTER ON LINE 2A OF RETURN)
DEDUCT \$ _____

(Final Return Line 3 cannot be less than zero, if you have W-2 income)

CITY OF ONTARIO, OHIO
DECLARATION OF ESTIMATED TAX FOR YEAR 2026

2026 ESTIMATED VOUCHER #1 – DUE APRIL 15, 2026

Name: _____ Last four of Soc. Sec. # _____

Address: _____

1. Total income subject to tax \$ _____ (Multiply by 1.5%) \$ _____
2. Less allowable credit of other city wages (limited to 1.0%) \$ _____
3. Total Declaration (line 1 minus line 2) \$ _____
4. Payment amounts (line 3 times 0.225) \$ _____
5. Overpayment from previous year \$ _____
6. First payment amount (line 4 minus line 5) \$ _____

90% OF BALANCE TO BE PAID IN FOUR EQUAL INSTALLMENTS

2026 ESTIMATED TAX VOUCHER #2 – DUE JUNE 15, 2026

Name: _____ Last four of Soc. Sec. # _____

Address: _____ Phone Number _____

1. Payment Enclosed \$ _____
2. Remaining Balance \$ _____

2026 ESTIMATED TAX VOUCHER #3 – DUE SEPTEMBER 15, 2026

Name: _____ Last four of Soc. Sec. # _____

Address: _____ Phone Number _____

1. Payment Enclosed \$ _____
2. Remaining Balance \$ _____

2026 ESTIMATED TAX VOUCHER #4 – DUE JANUARY 15, 2027

Name: _____ Last four of Soc. Sec. # _____

Address: _____ Phone Number _____

1. Payment Enclosed \$ _____
2. Remaining Balance \$ _____

**MAIL PAYMENTS TO: CITY OF ONTARIO, INCOME TAX DEPARTMENT
555 STUMBO ROAD
ONTARIO, OHIO 44906-1259**

IF YOU HAVE ANY QUESTIONS CONTACT THE TAX OFFICE AT 419-529-3045, 419-529-3227, OR 419-529-2170