

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

MAKE PAYABLE AND MAIL TO:

CITY OF ONTARIO
INCOME TAX DEPARTMENT
555 STUMBO ROAD
ONTARIO, OH 44906-1259

PHONE 419-529-3045
PHONE 419-529-3227
PHONE 419-529-2170
FAX 419-529-6132
incometax@ontarioohio.org

2025

**JOINT/INDIVIDUAL INCOME TAX RETURN
CITY OF ONTARIO, OHIO**

Jan. 1, 2025 – Dec. 31, 2025

DUE: APRIL 15, 2026

Office Use Only

Filing Status

- ☐ Single
☐ Married filing joint
☐ Married filing separate

- ☐ RESIDENT
☐ NON-RESIDENT

NAME:	TAXPAYER'S SOC SEC NO: _____	IF YOU HAVE MOVED DURING TAX YEAR - GIVE DATES
NAME:	SPOUSE'S SOC SEC NO: _____	INTO / /
ADDRESS:		OUT OF / /
E-MAIL ADDRESS:	IF YOU RENT, PLEASE GIVE LANDLORD INFORMATION	
PHONE NO.:	NAME _____	
	ADDRESS _____	

1. WAGES, SALARIES, & TIPS (BOX 5 OF W-2 OR HIGHEST WAGE ON W-2) (ATTACH ALL W-2'S AND FEDERAL FORM 1040, PAGES 1 & 2, AND SCHEDULE 1)	1. \$ _____
2. OTHER INCOME – SEE INSTRUCTIONS (COMPLETE WORKSHEET B)	2. \$ _____
A. NET OPERATING LOSS CARRYFORWARD (COMPLETE WORKSHEET B1)	2A. -\$ _____
B. ADJUSTED OTHER INCOME (LINE 2 MINUS LINE 2A)	2B. \$ _____
3. TOTAL INCOME (SEE INSTRUCTIONS)	3. \$ _____
4. ONTARIO INCOME TAX 1.5% OF LINE 3 (LINE 3 x .015).....	4. \$ _____
5. CREDITS	
A. TAX WITHHELD BY EMPLOYER FOR CITY OF ONTARIO	5A. _____
B. ESTIMATED TAX PAID CITY OF ONTARIO	5B. _____
C. PRIOR YEAR OVER PAYMENTS	5C. _____
D. TAX PAID CITY OF _____ Not to exceed 1.0% of taxed gross earnings (Limit per each W-2)	5D. _____
E. TOTAL CREDITS (ADD A, B, C, and D)	5E. \$ _____
6. TAX DUE (LINE 4 MINUS LINE 5E)	6. \$ _____
7. LATE FILING FEE (\$25.00)	7. \$ _____
8/9. PENALTY/INTEREST (PLEASE SEE INSTRUCTIONS TO CALCULATE) IF PAID AFTER DUE DATE.....	8/9. \$ _____
10. TOTAL AMOUNT DUE	10. \$ _____ (No payment or refund for amount under \$10.00)

PAYMENT OF BALANCE MUST ACCOMPANY THIS RETURN

11. OVERPAYMENT: LINE 5E MINUS LINE 4. NOT LESS THAN ZERO	11. \$ _____
11A. AMOUNT OF OVERPAYMENT YOU WANT REFUNDED	11A. \$ _____
11B. AMOUNT OF OVERPAYMENT YOU WANT CREDITED TO NEXT YEAR	11B. \$ _____

2026 DECLARATION OF ESTIMATED TAXES

****REQUIRED IF YOUR ONTARIO TAX LIABILITY WAS OVER \$200.00 LAST YEAR****

12. TOTAL INCOME SUBJECT TO TAX \$ _____ MULTIPLY BY 1.5% (0.015)	12. \$ _____
13. ESTIMATED CREDITS (TAX WITHHELD, PAID BY PARTNERSHIPS, PAID TO OTHER CITIES)	13. \$ _____
14. NET TAX DUE (SUBTRACT LINE 13 FROM LINE 12)	14. \$ _____
15. FIRST INSTALLMENT OF DECLARATION (NOT LESS THAN 22.5% (0.225) OF LINE 14)	15. \$ _____
16. LESS OVERPAYMENT FROM LINE 11B ABOVE: (\$ _____) = BALANCE DUE WITH RETURN:	16. \$ _____

17. TOTAL AMOUNT DUE (ADD Lines 6 and 16) PAY THIS AMOUNT (Make Checks Payable to City of Ontario)..... 17. \$ _____

The undersigned declares that this return (and accompanying schedules) is a true, correct and complete return for the taxable period stated and that the figures used herein are the same as used for Federal Income Tax purposes where applicable. This Tax Return is Not Legally filed if not signed by the Taxpayer(s) or a legally Authorized Agent.

Signature of Person Preparing if Other Than Taxpayer	Date	Signature of Taxpayer or Agent	Date
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Address of Firm or Preparer	Signature of Spouse (If filing Jointly)	Date
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If this return was prepared by a tax practitioner, may we contact your practitioner directly with questions regarding the preparation of this return?Yes ☐ No ☐

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)
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