

ATTACHMENTS ARE REQUIRED TO ALL RETURNS

- **Federal 1040 (1st page) *NEW**
- **W-2s**
- **All Federal Schedules used to complete the return**

(Example: Schedule A, C, E, F, K-1, 1120, 1120S, 4797, 1099-MISC.)

WHO MUST FILE

- Each person who was a resident of the City of Ashtabula at any time during the year, age 18 or older;
- Non-residents who own rental property or operate a business within the City of Ashtabula;
- Non-resident employees who did not have the mandated 1.8% Ashtabula City Tax properly withheld by their employer.
- Residents with no income subject to local income tax that **HAVE NOT** previously filed an exempt return. File a final return by marking the appropriate box and submitting supporting documents.

EXEMPT FROM FILING

- Residents under the age of eighteen for the entire year
- Residents with no income subject to local income tax that **HAVE** previously filed an exempt return

PARTIAL YEAR RESIDENT:

- If you moved into the City during the tax year, please mark the appropriate box on the return. You must indicate the residency date(s) as well as your previous(if you moved into the City) or current address (if you moved out of the City).
- Pro-rate wages and tax to include only income earned and tax paid while living in the City of Ashtabula.

TAXABLE INCOME: All income regardless of the origin must be reported. Including but not limited to: wages, salaries, commissions, other compensation including fees, sick pay, bonuses, tips, rents, profits, from business activities; including professional association and partnerships, officers compensation, royalties, supplemental unemployment benefits(subpay), wage continuation plans, dismissal or severance pay, incentive payments lottery winnings, property in lieu of cash, prizes, awards, depreciation recapture and other compensation earned, received or accrued. Your contribution to retirement plans, annuities or individual retirement plans (IRA's) and all other deferred compensation plans are taxable.

NON TAXABLE INCOME includes dividends, interest, military pay and allowances, insurance proceeds, pensions, annuities, alimony, social security, medicare, welfare, unemployment benefits, gifts, inheritances and scholarships. Income of religious, fraternal, charitable or other non-profit associations are exempt from Ashtabula City Income Tax provided it is exempt from real estate tax by enumeration in Section 718.01 of the Ohio Revised Code or Section 501(a) of the Internal Revenue Code.

PENALTIES & INTEREST are imposed for failing to file or timely pay amounts due
Late Filing Penalty: **25.00 PER MONTH, up to \$150.00**

Late Payment Penalty: **one time 15% of outstanding balances on estimates Interest: For amounts unpaid after April 15, 2019 (For rates please visit the City's website at <http://cityofashtabula.com/city-departments/treasurers-office/>).**

CREDIT FOR MUNICIPAL TAX withheld or paid to other communities is given at 50% of tax withheld or paid, not to exceed .9% (1.8% x 50%) of Ashtabula City liability.

REFUNDS

- Non Resident having taxes withheld in error or those must use the "Refund Application" Form to claim their refund. The form is available upon request as well on the Income Tax Department page of the City's website' www.ashtabulacity.com.
- There is a three (3) year statute of limitations for claiming a refund of or credit to City income Tax; including amended returns.

HEADING INSTRUCTIONS

The Return must include the correct taxpayer/Joint Taxpayer Name, Address, Social Security number or Federal ID number. Income reported that is not wages must include profit and loss from business or professional services, other income, other deductions and forms. Income other than wages also includes income from Partnerships, Estates, Trusts, fees, tips, commissions, taxable miscellaneous income, gambling, prizes and lottery winnings. All applicable federal schedules and forms must be attached.

SIGNATURE: Signatures are required; the return will not be considered "Filed" until it is signed and dated by the taxpayer(s) or an agent legally authorized to sign on behalf of the taxpayer(s).

WAGES TABLE: Pro-Rate amounts for partial year residency. Enter the information from each W-2 in the Wages Table. In the W-2 column, list the total wages from box 5 or box 18 (use the higher amount) of the W-2. Enter the amounts from box 19 in either the "Ashtabula City Tax Withheld" or "Other City Tax Withheld" Columns per Box 20

LINE 1A - Wages: From the WAGES TABLE, enter total of the W-2 Column TOTAL column List your total gross city wages from box 5 or box 18 (use the higher amount) on W-2 form.

This line must never be less than zero. W2 income cannot be offset by losses or **LINE 1B - business losses.** Corporations and Partnerships - enter the amount of profit/loss from Page 2 Line 17, 18, 19 (whichever is applicable)

LINE 1C - enter amounts from the "TAXPAYER WORKSHEET" (Line 17 + Line 19); Applicable Schedules must be submitted

LINE 1D - Enter any amounts from Gambling/Lottery Winnings

LINE 1E - Total of Lines 1A - 1D

LINE 2 - Multiply Line 1E by .018 (1.8%)

LINE 3 - Credits Pre printed forms are pre-filled with information from the City of Ashtabula tax records. Contact the Tax Department 440.992.7104; incometax@cityofashtabula.com for any discrepancies on Line 3C and 3D

A - From the WAGES TABLE, enter total of the Ashtabula City Tax Withheld Column

B - From the WAGES TABLE, enter total of the Other Cities Tax Withheld Column and the amount from line 2. Multiply both amounts by 50% and enter the lesser of the two on the last line of 3B. Credit for taxes paid to other municipalities cannot be more than 50% of the City of Ashtabula Tax liability.

C - Enter the total of estimated payments made for the tax year.

D - Enter prior year payments applied

E - Total of Lines 3A through 3D

LINE 4 - Subtract Line 3E from Line 2

LINE 5 - Penalty & Interest

A - Penalty 15% of any amount not timely paid (any outstanding balance for Tax Filing Year)

B - Late Filing Fee- \$25.00 PER MONTH up to \$150.00 for returns filed after April 15, 2019

C - Interest - .50% per month on amounts due by April 15, 2019 not timely paid

D Total of Lines 5A through 5C

LINE 6 - OVER PAYMENTS -Line 4 +Line 5E; negative amounts are overpayments. If line 6 is between negative .01 and negative 10.00 insert 0.00. **Overpayments of less than \$10.01 are not refunded.**

A - Enter amount of any overpayments to be applied to 2017 Tax

B - Enter amount of any overpayments more than 10.00 to be applied to refunded

LINE 7 - AMOUNT DUE -Line 4 +Line 5E; positive amounts are payable with the return. If line 7 is less than 10.01 insert 0.00. **Amounts due of less than \$10.01 are not payable.**

LINE 8 - MANDATORY DECLARATION OF ESTIMATED TAX

A - Enter estimated taxable income

B - Multiply 8A by 1.8%

LINE 9 - ESTIMATE OF CREDITS

A - Enter estimate of Employer withholding

B - Enter estimate of Payments to be applied

C - Total Line 9A + 9B

LINE 10 - QUARTLERY ESTIMATE DUE - Multiply Line 9C by .25

TOTAL AMOUNT DUE - Enter amount from Line 5E and Line 10; add together and submit payment in full with the return.

IMPORTANT INFORMATION

You must make estimated tax payments if:

You have or expect to have any taxable income and withholding is not done; local taxes of at least 1.8% are not being withheld by your employer; or you engage in business, profession, enterprise, or activity subject to Income Tax where tax is not withheld.

You must file the MANDATORY DECLARATION OF ESTIMATED TAX FOR 2018 (on the face of the tax form), together with the first quarter estimated tax due (1/4 of the annual estimated tax), on or before **APRIL 15** Additional payments of at least 1/4 of the annual estimated tax must be paid on or before June 15, September 15 and January 15. Please send the Supplied Quarterly Estimate Payment forms to identify your payments. **(No quarterly payment notice will be sent to remind you to make your quarterly payments, so please mark your calendars.)**

Record of Estimated Payments

PAYMENT NO.	DUE DATE	CHECK NO.	DATE PAID	AMOUNT PAID
1.	April 17			
2.	June 15			
3.	September 15			
4.	January 15			