

MAKE CHECK OR MONEY ORDER TO:  
**CITY OF ASHTABULA – TAX DEPT**  
 4250 LAKE AVENUE  
 ASHTABULA, OHIO 44004  
 Phone: (440) 992-7104 Fax: (440) 992-7556  
 Email: [incometax@cityofashtabula.com](mailto:incometax@cityofashtabula.com)

# INCOME TAX RETURN

**DUE DATE APRIL** ,

Primary SSN or Federal ID
Spouse SSN
Phone No.
Email Address:
MOVE IN <input type="checkbox"/> OUT <input type="checkbox"/> DATE: _____ (Fill in circle) FORWARDING OR NEW ADDRESS: _____

Name: \_\_\_\_\_  
 Spouse Name: \_\_\_\_\_  
 Address: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**FILE#**

**RETIRED AND TAXPAYERS WITH NO TAXABLE INCOME: REASON** (CHECK APPROPRIATE BOX TO INACTIVATE ACCOUNT)

ACTIVE DUTY MILITARY  RETIRED WITH ONLY NON-TAXABLE INCOME RETIREMENT DATE \_\_\_\_\_  
 TAXPAYER DECEASED  ONLY INCOME FROM NON-TAXABLE SOURCE; LIST SOURCE \_\_\_\_\_

**STOP HERE: Sign and remit Form - supporting documents must be attached**

**WAGES – W-2 COPIES (use the higher of Box 5 or Box 18) and 1040 (including Schedule 1) MUST BE ATTACHED**

Employer/Work	W2 Wages (Box 5 or 18)	Ashtabula City Tax Withheld (Box 19)	Other City Tax Withheld (Box 19)	Maximum Credit Lesser of 50% of other city tax paid or .90% of w2 wages
Location - City	<i>Pro-Rate for Partial Year Residents</i>	<i>Pro-Rate for Partial Year Residents</i>	<i>Pro-Rate for Partial Year Residents</i>	
<b>TOTALS</b>				

**1. TAXABLE INCOME**

A. Total - Wages, salaries, tips, etc. \$ \_\_\_\_\_  
 B. Adjustment from Page 2: Line(s) 17 or 18 or 19 (whichever is applicable) \$ \_\_\_\_\_  
*Attach applicable Schedules - Losses cannot offset W2 wages*  
 C. Gambling/Lottery Winnings (Attach W2-G) \$ \_\_\_\_\_  
 D. TAXABLE INCOME (1A + 1B + 1C) \$ \_\_\_\_\_

**2. Ashtabula Income Tax 1.8% of Line 1D or (1D X .018)** \$ \_\_\_\_\_

**3. CREDITS**

A. Ashtabula Income Tax withheld by Employer(s) \$ \_\_\_\_\_  
 B. Other Cities taxes withheld \$ \_\_\_\_\_  
 C. Estimated Tax Paid \$ \_\_\_\_\_  
 D. Prior year Overpayment Applied \$ \_\_\_\_\_  
 E. Total Credits (Add 3A thru 3D) \$ \_\_\_\_\_

**4. TAX DUE (Line 2 - 3E)** \$ \_\_\_\_\_

**5. PENALTY AND INTEREST**

A. Penalty (15%) of amount due by Jan 15, and not paid \$ \_\_\_\_\_  
 B. Late Filing Fee - (\$25.00 per filing year) \$ \_\_\_\_\_  
 C. Interest - (.84% per month) After April , \$ \_\_\_\_\_  
 D. Total Penalty & Interest Due (5A + 5B + 5C) \$ \_\_\_\_\_

**6. OVERPAYMENT CLAIMED (Line 3E - Line 2) Overpayments of \$10.00 or less will not be refunded** \$ \_\_\_\_\_

A. Enter Amount of Line (6) Applied to \$ \_\_\_\_\_  
 B. Enter Amount of Line (6) Refunded \$ \_\_\_\_\_

**7. Amount Due (4 + 5D) No Remittance is required if \$10.00 or less** \$ \_\_\_\_\_

**MANDATORY DECLARATION OF ESTIMATED TAX – Taxpayer's owing more than \$200.00 are required to declare and pay estimated tax**

8. Estimate of Taxable Income for (A) \$ \_\_\_\_\_ X Ashtabula tax 1.8% (B) \$ \_\_\_\_\_  
 9. Estimate of Credits: (A) Ashtabula Tax Withheld \$ \_\_\_\_\_  
 (B) Payments Applied (from Line 6A) \$ \_\_\_\_\_  
 (C) Total Line (9A + 9B) \$ \_\_\_\_\_  
 (D) Declaration of Estimated Tax (8B - 9C) \$ \_\_\_\_\_

**10. Quarterly Estimate Due – Multiply Line 9D by .25** \$ \_\_\_\_\_

<b>TOTAL AMOUNT DUE -</b>	\$ _____ (Line 7) +	\$ _____ (Line 10)	\$ _____ Payment in full is due with return
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Taxpayer's Signature \_\_\_\_\_ Date \_\_\_\_\_ Spouse's Signature \_\_\_\_\_ Date \_\_\_\_\_

Tax Preparer's Name & Signature \_\_\_\_\_ Date \_\_\_\_\_ Tax Preparer's contact information (phone/email) \_\_\_\_\_

I, (we) authorize the City of Ashtabula Income Tax Dept to discuss my/our return and enclosures with the preparer above. Initial here \_\_\_\_\_

**REFER TO INSTRUCTIONS BEFORE COMPLETING THIS PAGE**

\*\* Tax Returns will be considered incomplete if all applicable Federal Schedules and Forms are not included

**IMPORTANT CHANGES:** Tax return must be signed, penalty is 15% of tax due, interest is .84% per month and a late filing fee of \$25.00 PER FILING YEAR, accurately calculated refunds or tax due of less than \$10.01 is not payable, rental owners may carryforward losses to future years to offset rental income (see Ordinance), due dates of individual estimates are 04/ / , 06/15/ , 09/15/ , and 1/15/ .

\*\*\*\*\*  
**Assistance is available; please contact our office. Online payments can be made at: [www.cityofashtabula.com](http://www.cityofashtabula.com).**  
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<b>LINE 13</b>	<b>Business Profit/Loss. Enter amount from Federal Schedule C, 1120, or 1120S</b>	
	\$ _____	
<b>LINE 14</b>	<b>Enter Profit/Loss from Federal form 4797</b>	
	\$ _____	
<b>LINE 15</b>	<b>Enter Profit/Loss from Federal Schedule E (Attach Tenant List)</b>	
	\$ _____	
<b>LINE 16</b>	<b>All Other Taxable Income: Schedule K-1 - Partnership Income, 1099-Misc, Schedule F, Estates &amp; Trusts, Tips, Commissions, etc.</b>	\$ _____
<b>LINE 16A</b>	<b>Prior Year Losses (2017 &amp; 2018 limited to 50%)</b>	\$ ( _____ )
<b>LINE 17</b>	<b>Total of Lines 13 thru 16A. Carry forward to page 1, Line 1B</b>	\$ _____

**INDIVIDUAL TAXPAYERS PLEASE STOP HERE**

<b>LINE 18 Adjustments to Federal Income/Loss (Lines 17 + 18k)</b>		\$ _____	
<b>ITEMS NOT DEDUCTIBLE</b>	<b>ADD</b>	<b>ITEMS NOT TAXABLE</b>	<b>DEDUCT</b>
18a) Capital Losses (Excluding Ordinary Losses)	\$ _____	18f) Capital Gains	\$ _____
18b) Expenses incurred in the production of non-Taxable income	\$ _____	(Excluding Ordinary Gains)	
18c) Taxes based on income	\$ _____	18g) Interest Income	\$ _____
18d) Other not deductible (Federally Deferred)	\$ _____	18h) Dividends	\$ _____
<b>18e) Total Lines 18a thru 18d</b>	<b>\$ _____</b>	18i) Other	\$ _____
		<b>18j) Total Lines 18f thru 18i)</b>	<b>\$ _____</b>
<b>18k (Lines 18e - 18j)</b>		<b>\$ _____</b>	

<b>LINE 19 Business Allocation Formula</b>		\$ _____	
Carry forward to Page 1; Line 1B			
	<b>a. LOCATED EVERYWHERE</b>	<b>b. LOCATED IN ASHTABULA</b>	<b>c. PERCENTAGE (b/a)</b>
<b>STEP 1A - AVERAGE VALUE OF REAL &amp; TANG. PERSONAL PROPERTY</b>	_____	_____	
<b>STEP 1B - GROSS ANNUAL RENTALS PAID MULTIPLIED BY 8.</b>	_____	_____	
<b>TOTAL STEPS 1A &amp; 1B</b>	_____	_____	%
<b>STEP 2 - GROSS RECEIPTS FROM SALES MADE AND/OR SERVICE PERFORMED</b>	_____	_____	%
<b>STEP 3 - WAGES, SALARIES, AND OTHER COMPENSATION PAID</b>	_____	_____	%
<b>STEP 4 - TOTAL PERCENTAGES (Steps 1, 2, 3)</b>			%
<b>STEP 5 - PERCENTAGES (Divide Total Percentages by Number of Percentages Used)</b>			%
<b>STEP 6 - Multiply your Federal Profit/Loss from Line 18 above by the % on STEP 5 and enter on line 19 above</b>			

**Disclaimer:** All information stated on the tax return is correct at the time of printing and is subject to change in accordance with Ohio Revised Code. If your NOL usage schedule differs from the one above, please provide for our review. NOL calculation subject to change pending changes to ORC 718.

# GENERAL INSTRUCTIONS

## ATTACHMENTS ARE REQUIRED TO ALL RETURNS

- Federal 1040 (including Schedule 1)
- W-2s
- All Federal schedules used to complete the return

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

**THE RETURN IS NOT COMPLETE UNLESS THIS DATA IS PROVIDED**

### 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. If the return is not filed by April 15th or the IRS Due Date and no extension was granted, a penalty is to be paid in the amount of \$25.00 per filing year. If the return is not filed or the tax due is not paid by April 15th or the IRS Due Date, a 15% late paying penalty will be assessed on the balance due on line 7. If the return is not filed or the tax due is not paid by April 15th or the IRS Due Date, interest to be calculated at the prior year Federal Short-term rate plus (5% annum).

**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.cityofashtabula.com](http://www.cityofashtabula.com).
- There is a three (3) year statute of limitations for claiming a refund 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

**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.

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

**LINE 1C -** Enter any amounts from Gambling/Lottery Winnings

**LINE 1D -** Total of Lines 1A + 1B + 1C

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

### LINE 3 - Credits

- 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 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 filing year for returns filed after April 15, or the IRS due date.
- C - Interest - Visit City website for rates.
- D - Total of Lines 5A through 5C

**LINE 6 - OVER PAYMENTS** Overpayments of \$10.00 or less will not be refunded. If Line 3E (Total Credits) exceeds Line 2 (Ashtabula Income Tax), enter the amount.

- A - Enter amount of any overpayments to be applied to next year's income tax return.
- B - Enter amount of any overpayments more than 10.00 to be applied to refund

**LINE 7 - AMOUNT DUE-Line 4 +Line 5D; positive amounts are payable with the return.** If line 7 is less than 10.01 insert 0.00. Amounts of \$10.00 or less 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 Ashabula tax withheld
- B - Enter estimate of Payments to be applied
- C - Total Line 9A + 9B
- D - 8B Less 9C

**LINE 10 - QUARTERLY ESTIMATE DUE -** Multiply Line 9D by .25

**TOTAL AMOUNT DUE -** Line 7 + Line 10. Submit payment in full with the return.

## IMPORTANT INFORMATION

### **Mandatory City Income Tax Estimated Payments**

All residents who are not fully "payroll withheld" and expect to owe more than \$200.00 (effective January 1, 2016) to Ashtabula City Income Tax are required to make quarterly estimated payments by the due dates provided on the grid to the right. These forms are only available in our office or on our website [www.cityofashtabula.com](http://www.cityofashtabula.com). If the quarterly estimated payments are not made, residents will be subject to penalties on the unpaid balance.

Record of Estimated Payments				
PAYMENT NO.	DUE DATE	CHECK NO.	DATE PAID	AMOUNT PAID
1.	April 15			
2.	June 15			
3.	September 15			
4.	January 15			