

**City of Perrysburg Income Tax Form P Tax Year 2018**

201 W. Indiana Avenue, Perrysburg, OH 43551

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Due on or before April 15, 2019

**For use by all taxpayers subject to Perrysburg Income Tax**

FILE #

NAME (S)

ADDRESS

CITY, STATE, ZIP

(OFFICE USE ONLY)

NTL \_\_\_\_\_ DATE \_\_\_\_\_ YR \_\_\_\_\_  
 OF/OR \_\_\_\_\_ NRR /\_\_\_\_\_/\_\_\_\_\_  
 CYL/PYL \_\_\_\_\_ CSR \_\_\_\_\_  
 EST \_\_\_\_\_

SSN or FEIN	Spouse SSN
Telephone #	Email address
IF YOU HAVE MOVED DURING THE TAX YEAR, INDICATE DATES →	INTO / / 2018 OUT OF / / 2018
Present address:	
Previous address:	
Will you have taxable income in 2019? Yes No If no, please explain:	
Do you own your home? Yes No If No, provide landlord name and address:	

**Attach a copy of Federal Form 1040 when submitting your city tax return**

**Individual filers - Qualifying Wages, Tips & Other Compensation (attach copies of all W-2 forms showing amounts in Box 5 as well as Boxes 18-20)**

Losses may not offset wages

1 Employer Name	Work location city/township	Work city tax withheld if not for Perrysburg	Perrysburg city tax withheld	Other city WH credit (see page 3)	W-2 Box 5 or Box 18 wages, tips, bonuses, incentives, commissions, other compensation
A	B	C	D	E	F
(If more than 4 W-2's, please attach a worksheet)			Totals 1D	1E	1F
2	Self-employed income from Schedule C for resident and non-resident sole proprietors (attach Federal schedules)				2
3	Other self-employment income from Schedule F or K-1 (read and follow instructions) (attach Federal schedules)				3
4	Rental income from Schedule E or Form 4835 (attach Federal schedules)				4
5	Miscellaneous income (from 1099-Misc, 4797, or explain source, but do not include interest, dividends or retirement income)				5
6	Business entity income from Partnership and S Corporations (attach Federal returns 1120S, 1065, etc.)				6
7	Business entity income from C Corporations (attach Federal returns 1120 or 1120A)				7
<b>Additions and Deductions</b>					
8	Additions to income from Schedule X on page 2 (Line 25)				8
9	Deductions from income from Schedule X on page 2 (Line 33)				9 ( )
10	Adjusted net income - add Lines 1F through 9 (however business losses may not offset wages reported on Line 1F)				10
11	Percent of Line 10 apportioned to Perrysburg. If apportionment formula Schedule Y on this form is used, enter the resulting percentage, otherwise, enter 100%. _____ % x Line 10. (Apportionment is only for non-resident businesses and resident businesses that file as C or S Corporations)				11
12	Loss carryforward, limited to five most recent years (attach schedule)				12
13	Perrysburg taxable income, Line 10 (or Line 11 if allocation made) less loss carry forward on Line 12				13
14	Tax amount - multiply Line 13 by 1.5%				14

15a Withholding credits: City of Perrysburg 1D \_\_\_\_\_ other city tax credit 1E \_\_\_\_\_ 15a \_\_\_\_\_  
**Other city tax credits are 50% of the lower tax rate, based on taxes withheld or paid, not to exceed 50% of Line 14. School district tax 8708 is not a credit on your city return.**

b Refund assignment to Perrysburg - reduces amount of credit on Line 1E (attach copy of assignment) 15b \_\_\_\_\_

c Perrysburg tax paid by Partnership or S Corporation on Schedule K-1 income reported on Line 3 15c \_\_\_\_\_

d Payments of estimated tax \_\_\_\_\_ credit carried forward from prior year \_\_\_\_\_ 15d \_\_\_\_\_

**x Total credits - add Lines 15a, b, c, d** 15x \_\_\_\_\_

16 **Balance of tax due (Line 14 less Line 15x) mail payment to PO Box 490, Perrysburg, OH 43552** 16 \_\_\_\_\_

17 Overpayment. If Line 15x credits exceed Line 14, enter difference here 17 \_\_\_\_\_

Credit on estimate: \_\_\_\_\_ Mail return to 201 W Indiana, Perrysburg, OH 43551-1582

Refunded: \_\_\_\_\_ Mail refund request to PO Box 428, Perrysburg, OH 43552

**Amounts less than \$10.00 will not be refunded, billed or carried forward.**

Penalty	_____
Interest	_____
Balance due	16X _____

- Quarterly estimated tax payments are required for taxpayers with more than \$200.00 in annual net tax liability (tax liability less withholding credits).
- Minimum quarterly tax estimate in 2019 to avoid penalty and interest is Line 14 minus Line 15a (or 90% of the current year tax liability after withholding credits) divided by 4.
- Late filing penalty of \$25.00 is charged per month (maximum penalty of \$150.00). Extensions must be filed with any anticipated tax due by April 15, 2019.
- Late payment penalty of 15% is charged on any unpaid income tax (including each quarter's unpaid or underpaid estimated tax).
- Interest of 0.50% per month is charged on 2018 past due tax amounts.

The undersigned declares that this return (and accompanying schedules) is a true, correct, and complete return for the taxable period stated and if an audit of Federal return is made which affects tax liability shown on this return, an amended Perrysburg return will be filed within 3 months of the amended Federal tax liability. Check box next to your signature to authorize us to speak directly to your preparer regarding your return.

Taxpayer signature	Date	Signature of person preparing return other than taxpayer
Signature of taxpayer's spouse if this is a joint return or title of person signing for a business	Date	Preparer's business name and address
		Preparer's telephone number

**Schedule X**

**Section A: Additions to Income**

- 18. Guaranteed payments to partners or similar payments..... \$ \_\_\_\_\_
- 19. Income Taxes taken as a deduction on Lines 6-7 of page 1 of this form ..... \$ \_\_\_\_\_
- 20. Amount equal to 5% of intangible income deducted in Section B Line 26, but excluding that portion directly related to disposition of property described in §1221 of the IRS Code ..... \$ \_\_\_\_\_
- 21. Losses allowed as a deduction by the IRS if directly related to the sale, exchange, or other disposition of IRC §1221 and §1231 property..... \$ \_\_\_\_\_
- 22. Federally deducted dividends, distributions, or amounts set aside for, credited to, or distributed to REIT or RIC investors..... \$ \_\_\_\_\_
- 23. Federally deducted amounts paid or accrued to or for qualified self-employed retirement plans, health insurance plans, and life insurance plans, for owners or owner employees of non-C corporation entities..... \$ \_\_\_\_\_
- 24. Other additions to income – describe: \_\_\_\_\_ \$ \_\_\_\_\_
- 25. **Total additions to income (add Lines 18 - 24) Transfer amount to Line 8 on page 1** ..... \$ \_\_\_\_\_

**Section B: Deductions from Income**

- 26. Intangible income, such as, but not limited to, patent, copyright, dividend, and interest income included on Lines 2-7 on page 1..... \$ \_\_\_\_\_
- 27. Income on page 1, Lines 1-7 earned outside of Perrysburg as a non-resident (Show dates on page 1 and attach supporting documentation)..... \$ \_\_\_\_\_
- 28. Federally reported income and gains from IRC §1221 and §1231 property dispositions except to the extent income applies to IRC §1245 and §1250 property ..... \$ \_\_\_\_\_
- 29. Amount of any allowed credits to the extent they have reduced corresponding operating expenses ... \$ \_\_\_\_\_
- 30. Partnership, S Corp, LLC IRC §179 expense not already deducted in arriving at income amount on page 1, to the extent they would be deductible by a C Corporation ..... \$ \_\_\_\_\_
- 31. Partnership, S Corp, LLC charitable contributions not already deducted in arriving at income amount on page 1, to the extent they would be deductible by a C Corporation ..... \$ \_\_\_\_\_
- 32. Other deductions from income – describe: \_\_\_\_\_ \$ \_\_\_\_\_
- 33. **Total deductions from income (add Lines 26 - 32) Transfer amount to Line 9 on page 1**..... \$ \_\_\_\_\_

**Section C: Partnership Income**

Name and address of partnership and FEIN (attach Federal Schedule K-1's)

\_\_\_\_\_ FEIN \_\_\_\_\_

\_\_\_\_\_

**Section D. Partner's Distributive Share of Partnership Income** (to be completed if a partnership files an information-only return)

Provide name, residence address and SSN of each partner (or attach a list)

Distributive share of each partner

_____	_____
_____	_____
_____	_____
_____	_____
<b>34. Total</b> .....	\$ _____

**Schedule Y**

**Business apportionment formula (for business only-not wage earners)**

	A. Located Everywhere	B. Located in Perrysburg	C. Percentage (B ÷ A)
Step 1 <b>Average original cost</b> of real and tangible personal property .....	_____	_____	
Gross annual rentals multiplied by 8 .....	_____	_____	
<b>TOTAL STEP 1</b> .....	_____	_____	_____ %
Step 2 Wages, salaries, other compensation for services performed .....	_____	_____	_____ %
Step 3 Gross receipts from sales.....	_____	_____	_____ %
Step 4 Total percentages .....	_____	_____	_____ %
Step 5 Average percentage (divide total percentages by number of percentages used.) .....	_____	_____	_____ %
<b>35. Transfer average percentage to Line 11 on page 1</b> .....	_____	_____	_____ %

**CALCULATION OF CREDIT FOR WITHHOLDING OF OTHER CITY TAX**

Call our office at 419-872-8035 (or search on **Tax Municipalities** at [www.columbusax.net](http://www.columbusax.net)) for tax rate of other Ohio cities.

1. Determine the rate of withholding for the city in which you work, then complete the table below. **This table assumes taxpayer wages are fully withheld within the work city.**

City (listed in Box 20)	A W-2 wages for other city (Box 18)	Tax paid to other city (Box 19)	Other city tax rate	Perrysburg tax rate	Lower rate	B 50% of lower rate	A x B = credit
			%	1.5%	%	%	
			%	1.5%	%	%	
			%	1.5%	%	%	
			%	1.5%	%	%	
			%	1.5%	%	%	
2. Total credit for taxes paid to other cities (transfer amount to Line 1E on page one)							

**Exceptions to the above:**

- If a resident taxpayer has a non-resident refund (NRR) from another city, first subtract the NRR income from the W-2 Box 18 wages for the related city and recalculate the “taxes paid to other city” column by multiplying that city’s tax rate by the new wage amount in column A.
- If a taxpayer is a part-year resident of Perrysburg, the wage amount in column A should be limited to the Perrysburg taxable wages. Recalculate the “tax paid to the other city” by multiplying that city’s tax rate by the new wage amount in column A.

**Example of calculation:**

City (listed in Box 20)	A W-2 wages for other city (Box 18)	Tax paid to other city (Box 19)	Other city tax rate	Perrysburg tax rate	Lower rate	B 50% of lower rate	A x B = credit
Walbridge	\$10,000.00	\$150.00	1.5%	1.5%	1.5%	.75%	\$75.00
Toledo	\$ 7,000.00	\$157.50	2.25%	1.5%	1.5%	.75%	\$52.50
Findlay	\$ 5,000.00	\$50.00	1.0%	1.5%	1.0%	.50%	\$25.00
<b>TOTAL OTHER CITY CREDIT</b>							<b>\$152.50</b>

**Calculate with Exceptions:**

- In the above example, a resident of Perrysburg filed an NRR to the City of Toledo for \$3,000 in wages. A refund from Toledo is forthcoming of \$3,000 x .0225, or \$67.50. Actual Toledo employer W-2 in this case would have shown Box 18 wages of \$10,000 and tax paid to Toledo of \$225 (\$10,000 x .0225). The reduced wages, \$10,000 less \$3,000, reduces the related tax paid and the Perrysburg tax credit by \$22.50 (\$3,000 x .0075 (B)).
- In the above example, a part-year resident claims \$3,000 in wages for a job worked in Toledo which were earned/received prior to the move in date or after the move out date. The Toledo employer W-2 would have shown Box 18 wages of \$10,000 and tax paid to Toledo of \$225. The wages and tax paid have been reduced, and the Perrysburg tax credit is reduced by \$22.20 (\$3,000 x .0075 (B)). The taxpayer should include a copy of a paystub showing year-to-date earnings as of the move in or move out date to support their calculation.

<b>IRS: 800.829.1040</b> Form request: 800.829.3676 Web address: <a href="http://www.irs.gov">http://www.irs.gov</a>	<b>State and School District Income Tax</b> Form request: 800.282.1782 Web address: <a href="http://www.tax.ohio.gov">http://www.tax.ohio.gov</a>	<b>Search to determine if your address is within the city limits</b> Web address: <a href="http://auditor.co.wood.oh.us">http://auditor.co.wood.oh.us</a>
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