

File on or before April 18, 2016, or 105 days after the end of the fiscal year ending _____.

City of Perrysburg Income Tax Return Form P 2015
 201 W. Indiana Avenue, Perrysburg, OH 43551
 Phone: 419.872.8035 Fax: 419.872.8037
 Email itax@ci.perrysburg.oh.us www.ci.perrysburg.oh.us
For use by all taxpayers subject to Perrysburg Income Tax

NAME (S)
 ADDRESS
 CITY, STATE, ZIP
 FILE #

(OFFICE USE ONLY)
 NTL _____
 OF/OR _____ DATE _____ YR _____
 CYL/PYL _____ NRR /_____/_____
 EST _____ CSR _____

| | |
|---|--|
| SS# or FEIN | Spouse SS# |
| Home Telephone # | Email address Or Business Telephone |
| IF YOU HAVE MOVED DURING THE TAX YEAR, INDICATE DATES → | INTO / / 2015 OUT OF / / 2015 |
| Present Address: | |
| Previous Address: | |
| Will you have taxable income in 2016? Yes No If no, please explain: | |

| | |
|--|--|
| If Corporate or Trade Name used list contact name and address if different from above: | Do you own your home? Yes No If No, provide landlord name and address: |
|--|--|

Individual filers – Qualifying Wages, Tips, and other Compensation – Attach copies of all W-2's.

Losses may not be netted

| 1 Employer | Work Location City/Twp | Work City Tax Withheld if not for Perrysburg | 2106 | Perrysburg Tax Withheld | Other City WH Credit = 1/2 Lower Tax Rate x Box 18 Wages-See Page 3 | W-2 Box 5 or Box 18 Wages, Tips, Bonuses, Incentives, Commissions, Other Compensation |
|---|--|--|--------|-------------------------|---|---|
| A | B | C | D | E | F | G |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| (If more than 4 W-2's, please attach a worksheet) | | | Totals | 1E | 1F | 1G |
| 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 | Misc income 1099-Misc, 4797, or explain source (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 |
| Additions and Deductions | | | | | | |
| 8 | Additions to income from Schedule X on back (Line 25) | | | | | 8 |
| 9 | Deductions from income from Schedule X on back (Line 34) | | | | | 9 () |
| 10 | Adjusted Net Income -- add lines 1G through 9 (Do not net schedules -- see instructions regarding business losses) | | | | | 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 + Line 12 (or 11 + 12, if allocation made) | | | | | 13 |
| 14 | Tax – Line 13 x 1.5% | | | | | 14 |

15a Withholding credits: City of Perrysburg 1E _____ Other City tax credit 1F _____ 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 withheld is not a credit.

b Refund assignment to Perrysburg (Attach copy of assignment, original goes to NRR city) reduces 1F credit. 15b _____
 c Perrysburg tax paid by Partnership or S Corporation on income reported on Schedule K-1 or Line 3 15c _____
 d Payments on 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 credits, Line 15x exceed Line 14, enter difference here 17 _____
 Credit on estimate: _____ Mail to 201 W Indiana, Perrysburg, OH 43551-1582
 Refunded: _____ Mail to PO Box 428, Perrysburg, OH 43552
Amounts less than \$5 shall neither be collected nor refunded. Refunds less than \$5 will be applied to estimated tax.

| | |
|-------------|-----------|
| Penalty | _____ |
| Interest | _____ |
| Balance Due | 16X _____ |

- Minimum quarterly estimate due to avoid penalty or interest in 2016 is the lesser of Line 14 minus Line 15a, or 90% of the current year tax liability after withholding credits, + 4.
- Penalty is 1% per month with a minimum penalty of 10%, plus interest of 1% per month on each quarter's unpaid or underpaid estimated tax.
- Tax estimates are required for all taxpayers with more than \$200 in annual net tax liability
- Interest is 1% per month on overdue tax balances. If a subpoena is issued, an additional \$25 is assessed.
- The late filing fee is the lesser of \$25 or amount of tax due. Extensions must be filed with any anticipated tax due by April 18, 2016.

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 return will be filed within 3 months. Check box next to your signature to authorize us to speak directly to your preparer regarding your return.

| | | |
|--|------|--|
| 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 | Name and Address of Firm or Employer |
| | | 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 2-7 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 §1223 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 Addition to Income, Lines 18-24**
Transfer 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. Deductible employee business expenses—Attach Form 2106, Form 1040, and Schedule A..... \$ _____
- 28. Income on page 1, Lines 1-7 earned outside of Perrysburg as a non-resident (Show dates on Page 1 and attach supporting documentation)..... \$ _____
- 29. Federally reported income and gains from IRC §1221 and §1231 property dispositions except to the extent income applies to IRC §1245 and §1250 property \$ _____
- 30. Amount of any allowed credits to the extent they have reduced corresponding operating expenses ... \$ _____
- 31. Partnership, S Corp, LLC IRC §179 expense \$ _____
- 32. 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 \$ _____
- 33. Other deductions from income – Describe:
_____ \$ _____
- 34. **Total deductions from income, Lines 26-33**
Transfer to Line 9 on Page 1 \$ _____

Section C: Partnership Income

Name and address of partnership and EID No. (Attach K-1's)

_____ EID No. _____

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 Social Security # of each partner (or attach a list)

Distributive Share of Each Partner

| | |
|------------------------|-----------------|
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| 35. Total | \$ _____ |

Schedule Y

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

| | A. Located Everywhere | B. Located in Perrysburg | C. Percentage (B ÷ A) |
|---|-----------------------|--------------------------|-----------------------|
| Step 1 Average original cost of real and tangible personal property | | | |
| Gross Annual Rentals multiplied by 8 | | | |
| TOTAL STEP 1..... | | | % |
| 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.) | | | % |
| 36. Transfer to Line 11 on Page 1 | | | % |

CALCULATION OF OTHER CITY WITHHOLDING TAX CREDIT for FORM P

Call our office at 419-872-8035 or search on *Tax Municipalities* at 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 | A W-2 Box 18 Wages for other city | Tax paid to other city | 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 all other cities (Transfer to Line 1F on Form P) | | | | | | | |

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.
- Likewise, if a resident has 2106 expenses to claim as a deduction, first subtract the amount of the 2106 deduction from the W-2 Box 18 wages for the work city, and recalculate the related “taxes paid to other city” column by multiplying that city’s rate by the new 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 | A W-2 Box 18 Wages for other city | Tax paid to other city | 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 |
| Wauseon | \$ 5,000.00 | \$50.00 | 1.0% | 1.5% | 1.0% | .50% | \$25.00 |
| TOTAL OTHER CITY CREDIT | | | | | | | \$152.50 |

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)).
- Or, similarly, in the above example, a resident claims 2106 expenses on his Perrysburg return of \$3,000 for a job he held in Toledo. The W-2 would have shown Box 18 wages of \$10,000 and tax paid to Toledo of \$225. The wages and tax paid amounts have been reduced, and the Perrysburg tax credit is reduced by \$22.50 (\$3,000 x .0075 (B)). The taxpayer may file with Toledo to receive a 2106 refund of the \$67.50.
- 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.

| | | |
|---|--|---|
| <p>IRS: 800.829.1040 Form request: 800.829.3676 Web address: http://www.irs.gov</p> | <p>State and School District Income Tax Form request: 800.282.1782 Web address: http://www.tax.ohio.gov</p> | <p>Perrysburg Residency questions Wood County Auditor: 866.860.4140 Web address: http://auditor.co.wood.oh.us</p> |
|---|--|---|