

# Income Tax Form IND (for individuals)

Due on or before April 15, 2024

## City of Perrysburg

201 W. Indiana Avenue, Perrysburg, OH 43551

Phone: 419.872.8035

Fax: 419.872.8037

Email [itax@ci.perrysburg.oh.us](mailto:itax@ci.perrysburg.oh.us)

[www.ci.perrysburg.oh.us](http://www.ci.perrysburg.oh.us)

# 2023

I (we) have requested an extension of time to file with the IRS for this year.  
(please **include copy of your Federal extension with your city filing**)

CITY FILE#	Taxpayer's Social Security Number	
NAME(s)	Spouse's Social Security Number (If joint filing)	
ADDRESS		
CITY, STATE, ZIP	Taxpayer's phone number	
Type of filing:	If you changed address during the tax year, please indicate move dates	
Resident full year.	INTO Perrysburg	OUT OF Perrysburg
Resident part year.		
Non-resident with rental or other income	Previous address	
Other:	Current address	

- |  |          |    |
|--|----------|----|
| 1. Wages, salaries, tips, etc. – <a href="#">complete wage worksheet (page 2)</a> .  |          | 1. |
| 2. Other taxable income – <a href="#">complete other income worksheet (page 3)</a> . | C/F Loss | 2. |
| 3. Total taxable income - add lines 1 and 2.   |          | 3. |
- 
- |  |  |     |
|--|--|-----|
| 4. Perrysburg tax before credits – multiply line 3 by 1.50%.   |  | 4.  |
| 5. Perrysburg municipal tax withheld by employer from wage worksheet (page 2).                               |  | 5.  |
| 6. Credit allowed for taxes withheld by employer from wage worksheet (page 2).                               |  | 6.  |
| 7. Credit for tax paid on other income or additional tax paid on wages from other income worksheet (page 3). |  | 7.  |
| Note that in no case may credits on line 6 added to credits on line 7 exceed 50% of tax shown on line 4.     |  |     |
| 8. Perrysburg tax paid by Pass-through Entity on income reported on line 2.                                  |  | 8.  |
| 9. Withholding credits – add lines 5 through 8.  |  | 9.  |
| 10. Net tax liability – subtract line 9 from line 4.   |  | 10. |

Note that if line 10 is greater than \$200.00 you are required to submit quarterly tax estimates during 2024 to avoid penalty and interest.  
Your minimum quarterly payment may be calculated by dividing the amount on line 10 (or 90% of the current year net tax liability) by 4.

- |   |  |     |
|---|--|-----|
| 11. Estimated tax payments made to Perrysburg Tax Division towards this years tax liability.                      |  | 11. |
| 12. Credit carried over from previous year tax filing.  |  | 12. |
| 13. Refund assignment of tax withholding from another municipality to Perrysburg (attach copy of refund request). |  | 13. |
| 14. Payment submitted with Extension or previous filing.  |  | 14. |
| 15. Total credits – add lines 11 through 14.  |  | 15. |

- |   |  |     |
|---|--|-----|
| 16. Balance of tax due. Subtract line 15 from line 10. If positive, this is the amount you owe. |  | 16. |
|---|--|-----|

Make check payable to: City of Perrysburg Income Tax Commissioner (amounts less than \$10.00 will not be billed).

Or submit payment online via credit or debit card at [www.officialpayments.com](http://www.officialpayments.com).

17. **Overpayment.** If Line 16 is negative, this is the amount you have overpaid.

Indicate below how you wish to utilize your credit (amounts less than \$10.00 will not be refunded or carried forward).

Credit to next year: \_\_\_\_\_ Refund: \_\_\_\_\_

Penalty	
Interest	
Balance due	
OFFICE USE ONLY	

### ASSEMBLE YOUR FILING (see last page for sequence of documents).

Mail **assembled** filing to:

-OR-

PERRYSBURG INCOME TAX DIVISION  
201 W INDIANA AVE  
PERRYSBURG OH 43551

Deposit in our 24-hour drop slot  
(located in the atrium entrance to  
the Municipal Building).

- Late filing penalty of \$25.00 is charged on tax returns filed after the due date. Any anticipated tax due must be paid by April 15, 2024.
- Late payment penalty of 15% is charged on any unpaid income tax (including each quarter's unpaid or underpaid estimated tax).
- Interest of 0.58% per month is charged on 2023 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. Check box next to your signature to authorize us to speak directly to your preparer regarding your return.

Taxpayer signature	Date
Signature of taxpayer's spouse if this is a joint return or title of person signing for a business	Date

Signature of person preparing return other than taxpayer	
Preparer's name and address	Preparer's telephone number

**WAGE WORKSHEET**

EMPLOYER                      TAXABLE WAGES PER INSTRUCTIONS                      CITY OF PERRYSBURG WITHHOLDING (do **NOT** enter SD 8708)                      OTHER MUNICIPALITY IMPOSING TAX                      OTHER MUNICIPAL TAX WITHHELD                      CREDIT (see instructions)

Add amounts in column and transfer total to line 1 of return

Add amounts in column to left and transfer total to line 5 of return

Add amounts in column to right and transfer total to line 6 of return

**INSTRUCTIONS FOR WAGE WORKSHEET**

**Full year residents:** enter taxable wages, Perrysburg tax withheld and other municipal tax withholding received from each employer in worksheet. In general, taxable wages can be found in **Box 5 (Medicare Wages)** on at least one of the W-2's issued by your employer. If your employer did not report Medicare Wages in any of the W-2's issued by them, or Box 18 Local Wages is greater than Box 5 Medicare Wages, please see EXCEPTIONS below. If you paid tax to more than one other municipality per employer, utilize multiple rows in columns 4 through 6 per employer.

**Part year residents and non-residents** who were under withheld by their employers: report only wages earned while a resident and/or wages earned within the City of Perrysburg. Part year wages can be determined by referencing payroll reporting from the date of move-in or move-out, by an allocation percentage or other methods as long as copies of the paystubs or calculations used are included with your return.

Examples of exceptions to wage reporting on worksheet include (but are not limited to):

- Local Wages (Box 18) exceed Medicare Wages (Box 5): Enter local wages unless they include wages not taxable at the municipal level or were misreported by employer.
- Medicare Wages not reported: if employer not required to report as Medicare Wages but wages are subject to taxation at the municipal level (ex. Railroad workers, Students employed at the institution where they are enrolled, use RRMed wages reported in Box 5, local wages reported for work municipality or pay data.
- Medicare Wages not reported: if wage payment is not taxable at the municipal level (ex. long term disability), do not include on worksheet.

**CREDIT FOR TAX WITHHELD FOR MUNICIPALITY OTHER THAN CITY OF PERRYSBURG:**

Determine credit for taxes paid to other municipalities on wages and withholding reported on the wage worksheet using the below guide.

Note this worksheet assumes the following:

- income taxed by other municipality is also being taxed on line 2 on front of return.
- tax withheld on local wages at the full rate of municipality– see exceptions below.

Search **Tax Municipalities** at [www.columbustax.net](http://www.columbustax.net) for tax rate of other Ohio municipalities

WAGES Taxed by other Municipality	TAX PAID to other Municipality	TAX RATE of other Municipality Ex. 2% = 2.0	A If TAX RATE ≤ 1.5% credit should be ½ of TAX PAID	B If TAX RATE > 1.5% credit should be WAGES X 1.5% X ½

Enter the calculated credit for each income type from either column A or B into the corresponding row in the "Wage Worksheet" above.

**Exceptions:**

If employer reports local withholding that does not equal the municipalities tax rate times the local wages :

- Determine the wages actually taxed at the municipalities tax rate: Tax Paid ÷ Tax Rate = Wages Taxed.
- Calculate credit based on wages taxed: Wages Taxed X 1.5% X ½ = Credit (if municipal rate ≥ 1.5%) or (Wages Taxed X Tax Rate) X 1/2 = Credit (if municipal rate < 1.5%).

Resident taxpayers receiving a refund of city tax withheld for their work site (Non-Resident Refund) will need to deduct the amount refunded from the amount withheld (as reported on their W-2 form) before calculating their credit.

**OTHER INCOME WORKSHEET**

INCOME TYPE                      INCOME/LOSS                      TAX PAID TO OTHER MUNICIPALITY                      OTHER TAXING MUNICIPALITY                      CREDIT                      \*PERRYSBURG TAX PAID AT ENTITY LEVEL

Add amounts in column to right and enter total as follows:  
Income on line 2 of return.  
Loss on C/F Loss box on return.

Add amounts in column above and enter total on line 7 of return (page 2).

Add amounts in column above and enter total on line 8 of return (page 2).

Deduct PYL (below) from income if available.

Prior Year Loss Carryover (5 years)

Enter income on line 2 of return

**INSTRUCTIONS OTHER INCOME WORKSHEET**

Full year residents should enter taxable income or loss on taxable activities from each type in worksheet below. Taxable sources can be found on Form 1040 Schedule 1 lines 3-6, and line 8 (b,c,h,i,j,l,m,u and certain items reported on line z).

Part year residents will need to determine what portion of the income reported on their Schedule 1 was earned while they were residents, and/or were earned within the City of Perrysburg. They may calculate this using an allocation or by specific sources. Please include a copy of the calculations used with your filing.

Non-residents will report only the income/loss from the specific source of income from activity sourced entirely with the City of Perrysburg. These amounts will be found on their Form 1099-M, Form 1099 NEC, Schedule C Net Profit/Loss, Schedule E line 21 income/loss for properties in Perrysburg, etc. If income reported on a schedule is earned from both sources inside and out of Perrysburg, individuals must use the City of Perrysburg's Business return.

**CREDITS FOR TAXES PAID DIRECTLY TO MUNICIPALITY**

Note this worksheet assumes the following:

- income taxed by other municipality is also being taxed on line 2 on front of return.
- tax paid on income at the full rate of municipality– see exceptions on page 2.

Search **Tax Municipalities** at [www.columbustax.net](http://www.columbustax.net) for tax rate of other Ohio municipalities

INCOME Taxed by other Municipality	TAX PAID to other Municipality	TAX RATE of other Municipality Ex. 2% = 2.0	A If TAX RATE ≤ 1.5% credit should be ½ of TAX PAID	B If TAX RATE > 1.5% credit should be INCOME X 1.5% X ½

Enter the calculated credit for each income type from either column A or B into the corresponding row in the "Other Income Worksheet" above.

Determine credit for taxes paid directly to a municipality on other income reported on worksheet using the above table as a guide.

**\*TAX PAID PAID DIRECTLY TO MUNICIPALITY BY S-CORP OR PARTNERSHIP**

Enter tax paid directly to the City of Perrysburg at the entity level on S-Corp or Partnership flow through income (and which is also included in income reported on line 2 of front of return) In Other Income worksheet column corresponding to the income taxed .

GENERAL TAX INSTRUCTIONS

The City of Perrysburg's income tax ordinance is available to view online at [www.ci.perrysburg.oh.us](http://www.ci.perrysburg.oh.us)

- **April 15<sup>th</sup>, 2024** is the deadline to file a 2023 City of Perrysburg income tax return, submit payment of tax due for the 2023 tax year and submit payment of estimated tax for the first quarter of the 2024 tax year.
- Extensions to file a 2023 City of Perrysburg income tax return are granted to taxpayers who have received a Federal extension from the IRS **provided the taxpayer includes a copy of the Federal extension when they submit their city tax return**. This extension of time to file does **not** apply to payment of any tax due.
- **Residents of the City of Perrysburg may be eligible to file electronically at:** [https://www.ci.perrysburg.oh.us/income\\_tax/e-file.php](https://www.ci.perrysburg.oh.us/income_tax/e-file.php)

Taxpayers filing a paper tax form should complete the taxpayer identification section located along the upper portion of the tax return and then follow the line-by-line instructions provided on the lower sections of the tax return.

GUIDE TO ASSEMBLE YOUR TAX RETURN

PLACE DOCUMENTS IN THE FOLLOWING ORDER:

1. PAYMENT – include check or money order payable to City of Perrysburg Income Tax Commissioner.
2. W-2 FORMS – include copies showing Medicare Wages and other municipal tax withholding.
3. PERRYSBURG TAX RETURN – be sure to sign and date your tax return.
4. INCOME WORKSHEETS – wage and other income.
5. FEDERAL 1040 AND SCHEDULE 1 (include a copy of your 2023 Federal tax return if required to file with the IRS).
6. ADDITIONAL DOCUMENTS – in support of income reported on specific schedules, tax paid on schedule income, copies of IRS extension requests, etc.

The image displays a collection of tax forms used for filing a 2023 income tax return. On the left is the 'City of Perrysburg Income Tax Form I for Individuals', which includes fields for taxpayer information, filing status, and various income and deduction categories. In the center is the '2023 U.S. Individual Income Tax Return (Form 1040)', showing the main structure of the federal return with sections for income, adjustments, and tax liability. On the right is the '2023 Additional Income and Adjustments to Income (Form 1040-SS)', which provides a detailed breakdown of income from sources like Social Security, unemployment, and other non-wage income.

Mail your tax return and assembled documents to:  
**PERRYSBURG INCOME TAX DIVISION**  
 201 W INDIANA AVE  
 PERRYSBURG OH 43551  
 -OR-  
 Hand-deliver via the Tax Division's secure drop slot accessible 24-hours a day in the atrium area of the Municipal Building.