

## General Tax Return Instructions

The City of Perrysburg income tax ordinance, tax forms and instructions are available online at the Tax Division web pages on the city's website at [www.ci.perrysburg.oh.us](http://www.ci.perrysburg.oh.us).

April 15, 2024 is the deadline to:

- File 2023 tax return and pay any balance due.
- File 2023 Federal extension form, if applicable, and submit extension payment if tax is due.
- Submit 2024 first quarter estimated tax payment.

Residents who lived in Perrysburg the entire year and whose sole source of taxable income consists of wages reported on a W-2 may use Form EZ or e-file at [www.ci.perrysburg.oh.us](http://www.ci.perrysburg.oh.us). Note that e-filed returns are not considered valid until finalized in the e-file module and documentation of all reported income is uploaded to the Tax Division via the e-file website.

- All residents are required to file a city return, whether or not tax is due. If you do not have taxable income and you receive a notice to file, please contact the tax office.
- Carefully read all instructions. Complete all applicable information in the upper portion of the return.
- Indicate whether you own or rent your residence. If you rent, provide the name and address of your landlord.
- In most cases, married couples should file a joint return with the city even if they file separately with the IRS.
- If your marital status has changed, if you have retired, or if you have moved in or have moved out of the city, notify the tax office in writing with the effective date of the change. Notice can be made on the annual return (include a brief statement about the change) or you may fax or email notification of any changes.
- A late filing penalty of \$25.00 is charged for filing your tax return after the due date.

### Form P Instructions:

**Line 1** Resident individuals should report total wages, salaries, bonuses, and other compensation received between January 1 and December 31. Non-residents working in Perrysburg who were not fully withheld for the City of Perrysburg by their employer should report compensation received while working in the city. In general, the larger amount in Box 5 or Box 18 on the W-2 is the amount subject to Perrysburg income tax. **Attach copies of all W-2's** showing wages in Box 5 and Box 18 and the related municipal taxes paid to the City of Perrysburg and to other municipalities.

**Line 2** Resident individuals with Schedule C income and non-resident individuals who are sole proprietors or independent contractors doing business in the city should report net profit (or loss) from Federal Form 1040 Schedule C or C-EZ. **Attach Federal forms.**

**Line 3** Resident individuals should report income from S-Corps and Partnerships (as reported on page 2 of Schedule E from line 32) and farm income. **Attach copies of all K-1's which are eligible for credit on taxes paid to other municipalities** (K-1's should include schedules detailing the taxes paid to each municipality).

**Line 4** Resident individuals should enter total reported on line 26 from Federal Form 1040 Schedule E, Part 1. Royalty income from intangible sources included in this total may be deducted on Schedule X. Non-resident individuals enter the total of amounts reported on line 21 of Schedule E for Perrysburg rental properties only. Non-resident businesses whose rental activity does not constitute a business or profession shall enter the net profit generated from rental of the Perrysburg property that is not reported elsewhere.

**Line 5** Include other miscellaneous income such as lottery winnings, Form 1099-MISC or 1099-NEC. Do not include government-paid unemployment, interest, dividends, Form 1099-R income, pensions, Social Security benefits or alimony.

**Line 6** Resident partnerships and non-resident partnerships operating in the City of Perrysburg must report at the entity level. Tax is imposed on Adjusted Federal Taxable Income (AFTI) to the extent the business income is attributable to Perrysburg determined by using the business apportionment formula from Schedule Y on page 2 of Form P.

**Line 7** C Corporations federal taxable income from business entities is reported on this line. The extent of business income attributable to Perrysburg is determined by using the business apportionment formula from Schedule Y on page 2 of Form P.

**Line 8** Additions to business income from Section A of Schedule X on page 2 of your Form P

**Line 9** Deductions from income for individuals (line 27) and businesses from Section B of Schedule X on page 2 of your Form P. **Part-year residents** may have income earned while living outside Perrysburg, which is included on line 1. Enter the amount earned before moving to Perrysburg or after moving from Perrysburg on line 27 and attach evidence and a statement of how the deduction was calculated.

**Line 10** Add amounts on lines 1F through line 9 with the following exception. Business losses (Schedules C, F, K-1, and Form 4797) and rental losses (Schedule E and Form 4835) are not permitted to be netted against qualifying wages to reduce taxable income. All business, rental and farm profits and business, rental and farm losses can be netted together, but if the net result is a loss, it must be carried forward to future years and only in accordance with the loss carryforward provisions of Section 718.01 of the Ohio Revised Code.

**Line 11** Non-resident business filers and resident C Corporations, Partnerships, and S Corporations may insert percentage from Schedule Y on page 2. Multiply line 10 by this percentage to calculate Perrysburg taxable income.

**Line 12** Enter as a negative the loss carryforward. The carryforward loss is limited to preceeding five years and other limitations per Section 718 of the Ohio Revised Code. Business losses may not offset qualifying wages.

**Line 13** Enter amount on line 10, or, if applicable, line 11 net of line 12.

**Line 14** The tax liability is 1.5% (or .015) of the amount on line 13.

**Line 15** Enter credits or payments as described on Form P. Credit for tax withheld and paid to another municipality is limited. Residents should use the worksheet on page 3 of Form P for calculation of credit for other city tax. Reduce tax paid and credit in 15(b) if you received a non-resident refund (NRR). Attach a copy of the work city NRR form.

**Line 16** Enter balance due, or if total of payments and credits on line 15x exceed tax on line 14, complete line 17. Amounts less than \$10.00 will not be refunded, billed or carried forward.

**Line 17** Enter amount of overpayment to be credited to next year's tax liability and/or the amount of overpayment to be refunded. Amounts less than \$10.00 will not be refunded, billed or carried forward.

**Individual returns** must include, if applicable:

1. **Copy of your IRS Form 1040** along with **Schedule 1** (if one was filed with the IRS).
2. **Copies of all W-2's** showing amounts in Box 5 as well as copies showing Perrysburg city and/or other municipal income tax withholding amounts reported in Boxes 18-20 for which you are claiming credit on lines 15(a) and/or 15(b).
3. **Form W-2G** for lottery and gambling winnings, etc.
4. **Form 1099-MISC** or **Form 1099-NEC**.
5. **Applicable Federal schedules:** All Federal schedules: C, E, F, K-1, as well as Forms 4835, 4797.
6. **Part-year residents:** submit paystubs or documentation supporting partial year income or credit calculation.
7. **All other municipal income tax returns** for taxes paid to other cities not reported on your W-2's.

**Business net profit tax returns** should include:

1. A copy of IRS Form 1120, 1120S, 1065, or Schedule C with schedules that support income and expenses.

**Sign your tax form** – Declaring that your tax return is true, correct and complete, and **be sure to check the box provided next to the signature line to authorize us to communicate directly with your tax preparer.**

**If you owe \$10.00 or more**, enclose payment with your return for the tax due or submit payment via credit card at [www.officialpayments.com](http://www.officialpayments.com) (a 3.97% convenience fee is charged). Taxpayers may submit their first quarter tax estimate along with their tax return. You may file early and delay payment until the due date as long as the tax is paid no later than the due date. Late payment penalty and interest will be charged on tax paid after the due date.

**Make check or money order payable to:** City of Perrysburg Tax Commissioner.

**Mail your tax form to:** City of Perrysburg Income Tax, 201 West Indiana Ave, Perrysburg, OH 43551.

### **Quarterly estimated tax payments are required**

Taxpayers with an annual net tax liability exceeding \$200.00 are required to submit quarterly estimated tax payments. Penalty and interest will be assessed for failure to pay sufficient and timely quarterly estimated tax payments. The late payment penalty is 15% and interest is applied at 0.83% per month for the 2024 tax year.

Ohio Revised Code **Safe Harbor Rule** – Residents who were not domiciled in Perrysburg the first day of January of the calendar year are exempt from penalty and interest charges resulting from failure to submit payment of estimated tax.