

Instructions for Form IR-25

Columbus Individual Return

For use in preparing
2018 Returns

Columbus Tax Rate 2.5%

What's New?

Columbus will no longer administer for other municipalities. Effective January 1, 2019, the City of Columbus will no longer administer income tax for the municipalities listed below. Please visit the new administering agencies' websites provided below to file tax returns, make payments, or find more information after this date.

[Regional Income Tax Agency \(RITA\)](#)

- Brice
- Canal Winchester
- Groveport
- Harrisburg

[Central Collection Agency \(CCA\)](#)

- Marble Cliff
- Obetz
- Prairie-Obetz JEDZ

Please note: the City of Columbus will still administer income taxes for the North Pickaway County and Prairie Township Joint Economic Development Districts (JEDDs).

2106 expenses no longer deductible. The 2018 Tax Cuts and Jobs Act eliminated the deduction of unreimbursed employee expenses for most employees. As such, beginning in tax year 2018, these expenses typically claimed on form 2106 are no longer deductible on the city return.

Net operating loss carry forwards are permitted. Beginning in tax year 2018, net operating loss carry forwards are permitted but limited per ORC 718.01. "Net Operating Loss" means a loss incurred by a person in the operation of a trade or business. "Net operating loss" does not include unutilized losses resulting from basis limitations, at-risk limitations, or passive activity loss limitations. Passive activity losses are deducted the year allowed for federal tax purposes.

Online Filing Available

All forms and instructions are available on-line at www.columbus-tax.net. Form IR-25 can be filed on-line

using the Easy File system. If you have any questions about completing any of our forms and/or need tax forms, please call (614) 645-7370.

How are local taxes determined?

Municipal tax is paid first to the city where work is performed or income earned. Taxpayers may also have an additional tax liability to their city of residence based on how much credit the home city allows for taxes paid to where you work or earn your income.

If you are working or living within the City of Columbus, you are liable for the income tax.

Do I need to file?

You only need to file if any of the following apply:

1. You filed and paid the previous tax year. A final return is required to inactivate a tax account if you are no longer required to file.
2. You earned income in Columbus from which city income tax was not fully and/or correctly withheld. (Multiply the largest wage figure shown on your W-2 in Box 5 or 18 by the tax rate of 2.5%. If the withholding is correct, your result should equal the withholding shown in Box 19 of your W-2).
3. You are a resident of Columbus and engaged in a business or profession, including rental real estate, whether the business showed a profit or a loss.
4. You are a resident of Columbus and your credit for taxes paid to your city of employment does not equal the tax due (2.5%) to Columbus.
5. You were not a resident but you engaged in a business or profession in Columbus whether the business showed a profit or loss.

Can we file a joint return?

A married couple may file a joint return regardless of the filing method used on their federal return. Joint returns must be signed by both spouses and include both social security numbers.

Can I use Form IR-25?

You can use Form IR-25 if you are an individual who had income taxable to Columbus. Corporations including S-corporations, partnerships, joint ventures, and fiduciaries (estates and trusts) must file using Form BR-25.

When and where do I file?

This return must be filed on or before the fifteenth day of the fourth month following the close of the tax year. For

calendar year taxpayers, this means the return is due April 15th.

Any taxpayer that has requested an extension for filing their Federal income tax return shall automatically receive the same extension for the filing of the City tax return. Taxpayers who have not received or requested a Federal extension may request an extension from the Income Tax Division provided the request is received before the original due date of the return. An extension of time to file is **not** an extension of the time to pay any tax due.

If payment is due with your extension request, it should be made using Form IR-42, Application for Filing Extension. If you are unable to pay any taxes owed, you should still file your annual return timely with the Division.

NO Payment Enclosed:

Mail to: Columbus Income Tax Division
PO Box 182437
Columbus, Ohio 43218-2437

Payment Enclosed:

Make payable to: CITY TREASURER
Mail to: Columbus Income Tax Division
PO Box 182158
Columbus, Ohio 43218-2158

What if I file or pay late?

Columbus imposes penalties and interest on taxes remaining unpaid after April 15th. Thus, if you are unable to pay the full amount of tax owed, you should still file your return along with payment of as much of the tax due as possible.

Are there any special rules for refunds?

Refunds and credit carryforwards resulting from an overpayment of estimated tax may be requested using Form IR-25.

Beginning in tax year 2018, 2106 business expenses are no longer deductible on the city return. Qualified performing artists, fee-basis state or local government officials, and employees with impairment related work expenses who use Form 2106 and federal Schedule 1 to claim these expenses on their federal Form 1040 should attach their 2106 and Schedule 1 to their City return in order to claim this adjustment to income.

- Refund requests must be greater than \$10.00 or they will not be issued.
- There is a three (3) year statute of limitations for claiming a refund or credit of any overpayment of city tax.
- **Mail refunds to:** Columbus Income Tax Division
PO Box 182437
Columbus, Ohio 43218-2437

What is taxable income?

Taxable income for residents. Taxable income includes all salaries, wages, commissions and other compensation, before any deduction for such things like 401(k) deferrals, regardless of where it was earned. The income is taxable whether paid in cash, property or other consideration, including the reasonable value of meals, lodging and the like. Also, taxable income includes the net profits of all unincorporated businesses such as real estate and equipment rentals, sole proprietorships, trusts and a resident's share of partnership income (whether distributed or not). Net operating loss carry forwards are permitted beginning in tax year 2018 but limited per ORC 718.01.

These unincorporated business profits are taxable regardless of where the business was conducted. You may be entitled to a credit for taxes paid to the city where your income was earned. If you are a partner in a partnership, you may be entitled to a credit for city taxes paid by the partnership. Such credits shall be allowed only to the extent of the tax assessed per Columbus City Code Section 362.081.

Taxable income for non-residents. Taxable income includes all salaries, wages, commissions and other compensation, before any deduction for such things like 401(k) deferrals earned from employment in Columbus. Taxable income also includes the net profits of all unincorporated businesses such as real estate and equipment rentals, sole proprietorships, and trusts if the business was conducted in Columbus.

Determine net profits from unincorporated business in accordance with the accounting method used for Federal income tax purposes. Any expenses claimed must be ordinary and necessary. Beginning in tax year 2018, net operating loss carry forwards are permitted but limited per ORC 718.01. "Net Operating Loss" means a loss incurred by a person in the operation of a trade or business. "Net operating loss" does not include unutilized losses resulting from basis limitations, at-risk limitations, or passive activity loss limitations. Passive activity losses are deducted the year allowed for federal tax purposes.

If you are engaged in two or more unincorporated businesses in Columbus, the net loss of one unincorporated business may be used to offset the profits of another for purposes of arriving at overall net profits from unincorporated businesses. Starting in tax year 2016, income from pass-through entities shall not be reflected on your individual non-resident return for Tax Year 2016 per Ohio Revised Code Section 718.01(B)(1)(d).

City taxable income does not include proceeds of insurance policies if the employee paid all the premiums. City taxable income also does not include compensation for personal injury and property damages. Expenses, costs, and losses incurred in connection with income not

subject to city income tax may not be used to reduce your city taxable income.

See **Appendix A** for taxable “other income” and non-taxable income.

What are unincorporated businesses?

The following businesses should file using Form IR-25 instead of Form BR-25:

- a) Sole proprietorships – Schedule C, Federal Form 1040
- b) Rental properties - Schedule E, Federal Form 1040
- c) Partnerships, Joint Ventures and other type associations (These businesses file their own returns using Form BR- 25; however, residents must report their share of their city taxable income on their individual return if you are a partner).
- d) Farm Net Income - Schedule F, Federal Form 1040.

Can I reduce my taxable wages with unincorporated business losses?

No. Columbus does not allow the net loss from an unincorporated business to be used to offset wages, salaries, commissions or other compensation.

Completing Form IR-25

1. Enter name, current home address, and social security number in the space provided. If you are filing a joint return, provide your spouse’s name and social security number.
2. If you are anticipating a refund for the year in which you are filing, place an “X” in the box marked REFUND located in the upper right section. The requested amount of the refund should appear on Line 6B. If you are amending a tax year, place an “X” in the box marked **AMENDED** and be sure to indicate the tax year that you are amending in the space provided. If you are amending the City return based upon an amended return that you filed with the I.R.S., you must include a copy of the amended Federal return, including any applicable schedules that pertain to the amendment. If you are filing an amended City return based upon an audit that the I.R.S. conducted, you must include documentation pertaining to the audit and note any changes that were made by the I.R.S. to reduce or increase your taxable income.
3. Indicate your filing status.
4. If you are requesting that your account be inactivated, indicate the reason (taxes fully withheld by employer, sold business or rental property, etc.) and attach supporting documentation such as Federal Form 1040, W-2P or Statement of Social Security Earnings.

5. If you moved, enter the date of your move and your previous address. If you are allocating your income as a result of your move, you will need to attach documentation to your return explaining the allocation (such as a copy of a paystub dated close to your move date). If you are requesting that your account be inactivated due to your moving from the jurisdiction with no intent to return, although retaining a mailing address within the jurisdiction as your address of record, please attach supporting documentation with regard to your relocation.
6. Enter your occupation. If you are self-employed, enter the nature of your business and your trade name.
7. Enter the names of the cities in which you worked. If you worked in more than three (3) cities, attach a list of all the cities to the back of your return.
8. Enter city (or cities) of residence for the year. For residency clarification, please call (614) 645-7370.

Part A: Taxable Wages

1. Indicate your employer(s) and the address(es) where you actually reported for work (this may differ from your employer’s address printed on your Form W-2). If you run out of space, please attach an additional page.
2. For a refund or adjustment to taxable wages, Complete Part D.
3. Indicate city taxable wages from each employer.



Wages for city tax purposes may differ from the Federal Medicare wages reported in Box 5 of your W-2 as adjusted under §718.03 of the Ohio Revised Code. City taxable wages include all wages that may be deferred or excluded from Federal and State taxable wages under §401 of the Internal Revenue Code. These deferrals appear in Box 12 of your W-2 with codes D, E, F, G and S. You may be subject to additional tax due to residency if your employer does not collect and remit courtesy withholding or your employer has incorrectly reported taxable income.

If you adjusted any of your taxable wages enter the adjusted wages next to the appropriate employer. Be sure to attach copies of any applicable federal forms to the back of the return that pertain to your adjustments (days out listing, birth certificate or driver’s license).

Part D: Adjustments to Taxable Wages

Section 1: Under Age 18

You may reduce your taxable wages by the amount of wages you earned while under the age of 18. To do so, you must enter your date of birth on Line 5, and attach a copy of your driver's license or birth certificate. **Do not send originals** — they will not be returned. A notarized statement from either parent stating your birthday may be substituted for the copy of your driver's license or birth certificate.

Section 2: Improperly Withheld Tax

Complete these lines only if your employer withheld tax in error to Columbus. For example, non-residents who:

- 1) are air carrier, motor carrier, or railroad employees;
- 2) are regularly assigned duties in *two* or more states; and
- 3) had tax withheld to a city other than the city where they live.

You **MUST** attach W-2s and supporting documentation. We will not process your refund unless the Certification by Employer is completed.

Section 3: Improperly Withheld Tax from Disability Payments

Complete these lines only if your employer withheld tax in error to one of the municipalities listed on page 1 for which Columbus administers the tax. Short-term disability payments paid after 7/1/2007 are exempted from municipal taxable income. Commencing 1/1/2004 payments from long-term disability payments are exempted from municipal taxable income. You must complete the Certification of Employer.

Section 4: Nonresidents who are Truck Drivers, Air Carrier Employees, or Railroad Employees

Use these lines only if you are a nonresident employee working in one of these industries and are regularly assigned duties **within Ohio only**. Nonresident employees in these industries regularly assigned duties in **two** or more states should see Lines 4-6. Be sure to complete the Certification by Employer.

Section 5: Nonresident Days Worked Out

Lines 13-21 guide you through a formula based on a work year consisting of 260 days (representing five (5) days per week times 52 weeks). Sick, vacation and holiday pay are prorated by the formula. Be sure to attach a list of all the dates you worked outside of Columbus, along with the locations (city and state) at which you worked on those dates. Also, you must complete the Certification by Employer.

Part B: Tax Calculation

Report all taxable income and related withholding on the Columbus line.

Column B - Enter all income from wages, salaries, commissions and other compensation in this column. See **Appendix A** for taxable "other compensation" and non-taxable income.

Column C - Enter all income from net profits, rents and other taxable income. Individuals engaged in business or holding partnership interests should complete Parts C, E & F before completing Column C.



Columbus does not allow the net loss from an unincorporated business to be used to offset wages, salaries, commissions or other compensation. The amount in Column C CANNOT be less than zero.

Column D - Column B plus Column C.

Column E - Multiply the figures in Column D by the Columbus tax rate.

Column F - **CREDIT LIMITED TO AMOUNT SUBJECT TO TAX TO 2.5%.**
Enter all of the following, if applicable:

- 1) city tax shown as withheld on the W-2's;
- 2) city tax correctly paid on income earned in another city (attach a copy of the return filed with that city); and
- 3) city tax paid on your behalf by a partnership.



DO NOT enter declaration payments in this column: they are entered on Line 2 of Part B. You cannot claim credit for taxes withheld to the city of income that exceed:

- 1) *that city's tax rate times that job's city taxable income; or*
- 2) *the Columbus tax rate (2.5%) times that job's city taxable income.*

Column G - Enter net tax due (Column E less Column F).

Line 1 - Enter total net tax due (amount from Column G).

Line 2 - Enter all declaration payments made during the current tax year and any overpayment carried forward from the prior year. Do not enter tax withheld or paid by a partnership on your behalf (see Column F).

Line 3 - Subtract Line 2 from Line 1 to arrive at the net tax due. However, if the result is an overpayment, indicate amount with parentheses and carry to Line 5.

- Line 4 - Enter penalty and interest, if applicable. All taxes unpaid after April 15th are subject to a 15% penalty. Taxes remaining unpaid after April 15th are subject to interest at a rate of .583% per month (7% annually).
- Line 5 - Enter total amount due - Line 3 plus Line 4. If tax due is \$10.00 or less, no payment is necessary.
- Line 6 - Enter overpayment, if applicable; from Line 3 as a positive number (do not use parentheses).
- Line 6A - Enter amount of the overpayment from Line 6 you want credited to your next year's tax estimate.
- Line 6B - Enter the amount of the overpayment from Line 6 you want refunded. Refunds must be greater than \$10.00. You must sign your return and attach all documentation for your refund to be issued.



“NET OPERATING LOSS” means a loss incurred by a person in the operation of a trade or business. “Net operating loss” does not include unutilized losses resulting from basis limitations, at-risk limitations, or passive activity loss limitations.

- Column K - Enter total income (or loss) from Columns H through J. Carry income figure(s) shown in Column K to the appropriate city line(s) in Column C. If loss is indicated, enter zero in Column C.

Part C: Income from Sources other than Wages, Salaries, Commissions etc.

Taxable income from net profits should be entered in the following manner:

- Column H - Enter net income (or loss) from Part E, Line 21 or from Schedule Y if you are allocating your income. If you attached a copy of your Federal Schedule C in lieu of completing Part E on Page 3, enter your income from Schedule C. Schedule Y is used only if you engaged in business in more than one taxing district. A Schedule Y is provided in your packet.
- Column I - Enter net income (or loss) from Part F, Section 1, Line 6, or from your Federal Schedule E if attached in lieu of completing Part F. Separate accounting is required to be used when calculating net rental profit subject to city tax. Common or shared rental real estate expenses shall be allocated equally among all rental properties. Net operating losses are to be applied using separate accounting.
- Column J - Enter your share of city taxable income from Part F, Section 2, or from your Federal Schedule E which must be attached to your return. Passive activity loss carry forwards are not allowed for city tax purposes. Net operating loss carry forwards for 2018 are limited per ORC 718.01.

Third Party Designee

If you want to allow a friend, family member, or any other person you choose to discuss your tax return with the City of Columbus, check the “YES” box in the “Third Party Designee” area of your return. Also enter the designee’s name, phone number and SSN. But if you want to allow the paid preparer who signed your return to discuss it with the City of Columbus, just enter “Preparer” in the space for the designee’s name. You do not have to provide the other information requested. If you check the “YES” box, you, and your spouse if filing a joint return, are authorizing the City of Columbus to call the designee to answer any questions that may arise during the processing of your return. You are also authorizing the designee to:

- Give the City of Columbus any information that is missing from your return,
- Call the City of Columbus for information about the processing of your return or the status of your refund or payment(s),
- Receive copies of notices or transcripts related to your return, upon request, and
- Respond to certain City of Columbus notices about math errors, offsets, and return preparation.

You are **not** authorizing the designee to receive any refund check, bind you to anything (including any additional tax liability), or otherwise represent you before the City of Columbus. The authorization will remain in effect for the specific return and tax year on which it appears, unless rescinded on a subsequent return for the same tax year or in writing by the taxpayer.

Sign Your Return

Form IR-25 is not considered a complete return unless you sign it and attach all W-2 statements and applicable federal tax documents. If you are filing a joint return, your spouse must also sign.

Paid Preparers Must Sign Your Return. Anyone you pay to prepare your return must sign and date it in the space provided, and provide their Paid Preparer Tax Identification Number (PTIN).

Part E: Schedule C - Income From Self-Employment

The questions on Part E should be answered in full. List income and subtract expenses to determine net profit or loss from business or profession. A copy of your Federal Schedule C will be accepted in lieu of completion of Part E on Form IR-25. *All schedules and/or forms supporting the information listed should be attached to your tax return.*

Part F: Rental and Partnership Income



Do not report any S corporation gains or losses on this return. Subchapter S corporations are taxed at the corporate level for municipal tax purposes.

Section 1: Income or Loss from Rental Real Estate

Enter income (loss) produced from rental property by providing the detailed information in the appropriate columns. Federal Form 1040, Schedule E should be provided on all property reported. Net profits from rental real estate are only subject to tax in the city in which the property is located or the city in which the owner receiving the net profit resides. Separate accounting is therefore required to be used when calculating net profit subject to city tax. Common or shared rental real estate expenses shall be allocated equally among all rental properties. If the property is not located in any taxing city, income is taxed to owner's city of residence.

Section 2: Partnership Income

Only residents of Columbus are required to report partnership income on the IR-25. The taxable amount to be used is the net partnership income as reported on the Federal Schedule E. Credit for tax paid is limited to the amount of tax due for the city of residence. Copies of Schedule K-1 are no longer required to be submitted, include a copy of Schedule E with your return.

Schedule Y – Business Allocation Formula

Provide a completed IR-25, Schedule Y, to properly allocate taxable income for business conducted in more than one city. In order to promote uniformity and consistency in the calculation of net profits, it is the City of Columbus' policy to strictly interpret Ohio Revised Code §718.02. Commencing with tax year 2004, the use of Separate Accounting in the calculation of Net Profits is no longer an available option.

Column A - **Line a-** List the average original cost of all real and tangible personal property owned or used by the taxpayer that was situated within the city limits. Include on each line the annual rental on rented and leased real property situated within the city limits multiplied by 8.

Line b- Divide Column A, Line a, by the amount of Line 3. If the amount of Line 3 is zero, enter "n/a" on this line.

Column B - **Line a-** List the gross receipts from sales made or services performed within the city limits.

Line b- Divide Column B, Line a, by the amount of Line 4. If the amount of Line 4 is zero, enter "n/a" on this line.

Column C - **Line a-** List the wages, salaries and other compensation paid to W-2 employees for services performed within the city limits except compensation exempt from municipal taxation under O.R.C. §718.11.

Line b- Divide Column C, Line a, by the amount of Line 5. If the amount of Line 5 is zero, enter "n/a" on this line.

Column D- Divide the sum of line b for Columns A-C by the number of factors used.

Example 1: Line 5 shows no wages companywide. If Line b for Columbus shows 30% 60% and n/a for Columns A-C respectively, you would divide 90% (30% + 60%) by 2 (since only two columns had numbers).

Example 2: Line 5 reports wages companywide. None of those wages are earned in Columbus. Thus, if Line b for Columbus shows 30%, 60% and 0%, for columns A-C respectively, you would divide 90% (30% + 0% +60%) by 3 (since all three columns had numbers... even though Column C's number was zero).

Column E- Multiply the amount shown on the taxable form (Example Schedule C, Schedule E, etc.) by the percentage shown in Column D. If the amount is zero or less, enter zero on the appropriate city line on Form IR-25, Page 1, Column H. If Column D is more than zero, enter the amount on the appropriate city line on Form IR-25, Column H.

Filing Forms IR-21 and IR-18

Taxpayers who anticipate owing greater than \$200.00 city tax must complete Form IR-21, Declaration of Estimated Tax. Nonresidents who have taxable income for Columbus must also complete Form IR-21. Individuals anticipating no income subject to the tax in

the year 2019 must complete Form IR-21, showing zero in Column G.

Form IR-21 should be filed by April 15th. Your first quarter payment should be submitted with the declaration. No extensions of time to file or pay will be granted.

Each subsequent quarterly payment should be filed using the Form IR-18 vouchers. Your second, third, and fourth payments are due on the 15th day of June, September, and January. Each estimated tax payment must show a credit carryforward and/or be accompanied by a payment of at least one-fourth (1/4) of the total estimated tax shown on your declaration. To be considered as filed in good faith and not subject to penalty and interest, your timely paid estimated tax must not be less than 90% of the total tax liability shown on your tax return. We will also consider your estimated taxes as filed in good faith if your timely payments equal or exceed 100% of the tax shown on your prior year return. Failure to make timely estimated tax payments will result in penalty and interest assessments.

Forms IR-21 and IR-18 and their complete instructions are available on our website at **www.columbustax.net**.

Rev. 01/08/2019

Appendix A

Taxable "Other Compensation"

1. Bonuses.
2. Compensation paid in property or the use thereof at fair market value to the same extent as taxable for federal tax purposes and so indicated on the W-2 form.
3. Contributions made by or on behalf of employees to a qualified deferral plan (401K and the like) - taxed in year earned, deferral not permitted. Exception: employer matching contributions offered under a cafeteria plan are not taxable. Deferrals even under a cafeteria plan are always taxable.
4. Contributions made by or on behalf of employees to a tax-deferred annuity or stock purchase plan (includes any plan where employee has the option to defer).
5. Contributions made by or on behalf of employees to a non-qualified deferred compensation plan.
6. Cost of group term life insurance over \$50,000.00 (unless part of a cafeteria plan).
7. Director's fees.
8. Adoption assistance payments (unless part of a cafeteria plan).
9. Excess employee discounts.
10. Golden parachute payments.
11. Income from guaranteed annual wage contracts.
12. Income from jury duty.
13. Income from wage continuation plans (includes retirement incentive plans and buy-outs).
14. Income received as a result of a covenant or agreement not to compete, which relates to employee wages.
15. Interest on below market loans.
16. Moving expense reimbursements (follow Federal rules but non-reimbursed expenses are not deductible).
17. Pre-retirement distributions from retirement plans (except previously taxed income from deferred plans).
18. Prizes, awards and gifts - if connected with employment.
19. Profit Sharing.
20. Royalties (unless derived from registered copyrights, patents or trademarks).
21. Severance pay.
22. Sick and/or vacation pay.
23. Stipends - if work required (vow of poverty not recognized).
24. Stock bonus incentive plans.
25. Stock options.
26. Strike benefits paid by employer.
27. Supplemental unemployment paid by employer.
28. Taxes paid by employer on employee's behalf.
29. Tips.
30. Union steward fees.
31. Clergy income per Ohio Revised Code §718.01(R)(2)(e).
32. Gambling Winnings. Losses may not offset winnings.
33. Prizes and winnings from sweepstakes.

Non-taxable Income

1. Alimony.
2. Annuities - at time of distribution.
3. Capital gains.
4. Dividends.
5. Exempt rental allowance for clergy per IRS.
6. Fellowships (unless work/services required).
7. Gambling winnings prior to 5/31/12.
8. Government allotments.
9. Income earned while under 18 years of age.
10. Income from Foster Grandparent Program.
11. Income of religious, fraternal, charitable, scientific, literary or educational institutions to the extent that such income is derived from tax-exempt real estate, tax-exempt tangible or intangible property or tax-exempt activities.
12. Insurance benefits - unless your employer paid the premiums. (Pro-rating is allowed if you paid a portion of the premiums).
13. Interest.
14. Long-term disability payments paid after 1/1/04.
15. Meals and lodging required on premises.
16. Military pay including reserve pay.
17. Nonresident subchapter S corporation income to a resident shareholder (effective 1/1/03) is no longer subject to the tax.
18. Patent and copyright income.
19. Pension income - includes lump sum distributions.
20. Prizes - unless connected with employment.
21. Royalties - if derived from intangible property.
22. Salaries of the developmentally disabled while working in a government funded workshop for less than minimum wage - City of Columbus only.
23. Short-term disability payments paid after 7/1/07.
24. Social Security benefits.
25. State unemployment benefits.
26. Welfare payments.
27. Worker's Compensation.
28. Income from serving as a precinct election official less than \$1,000.
29. Income from motor vehicle transportation companies regulated by the PUCO, including schedule C motor vehicle transportation income.



This list is intended for reference purposes only. It may not be all inclusive and is subject to revision without notice.