

Form IR-25J City Income Tax Return For Individuals

2023

Staple W-2s to the back of this page

| | | | | |
|------------|--------|-----------|--------|--------------------------------|
| First name | Middle | Last name | Suffix | Primary Social Security Number |
| | | | | |

AMENDED

| | | | | |
|--|--------|-----------|--------|-------------------------------|
| If a joint return, spouse's first name | Middle | Last name | Suffix | Spouse Social Security Number |
| | | | | |

Do you anticipate filing an IR-25J return next year?

YES NO

Mailing address (number & street)
 Mailing address Line 2
 City State Zip Code
 Taxpayer Phone Number Email

Account ID
 IJ -
 Filing Status
 Single
 Married-Filing Jointly
 Married-Filing Separately

If NO, explain:

CURRENT RESIDENCE

RESIDENCE CHANGE IN 2023

Same as Mailing
 Current address (number & street)
 Current address Line 2
 City State Zip Code

Did you change residence during 2023? YES NO
 If YES, enter date of move: _____
 Previous address (number & street)
 Previous address Line 2
 City State Zip Code

PART A - TAX CALCULATION

| COLUMN A | COLUMN B | COLUMN C | COLUMN D | COLUMN E | COLUMN F | COLUMN G | COLUMN H | |
|----------------------------|---|--|--|----------|-----------------------------------|--|---|---|
| JEDD CODE | W-2/W-2G TAXABLE INCOME (from Part(s) B and/or C) | NET PROFITS, RENTS, AND OTHER TAXABLE INCOME (from Part D, Line 7) | TOTAL NET TAXABLE INCOME (Column B minus Column C) | TAX RATE | TAX DUE (Column D times tax rate) | LESS W-2 TAXES WITHHELD (sum of Part(s) B, Line 3) | LESS OTHER CREDITS (from Part D, Line 13) | TOTAL TAX DUE (Column E minus sum of Columns F and G) |
| North Pickaway County JEDD | 20 | | | 2.5% | | | | |
| Prairie Township JEDD | 22 | | | 2.5% | | | | |
| Madison Township JEDD | 24 | | | 2.5% | | | | |

1. Total tax due (total of Column H)..... **1**

2. Credit for estimated tax payments & prior year overpayments..... **2**

3. Balance due or net tax due (Line 1 less Line 2).
 If Line 2 is greater than Line 1, enter overpayment in parentheses here. If amount is \$10 or less, enter \$0..... **3**

4. Overpayment (enter amount from Line 3 without parentheses)..... **4**
 If any portion of your overpayment is JEDD withholding, the signed Employer Certification on Page 2 must be provided.

A. Enter the amount from Line 4 that you want credited to your next year tax estimates..... **4A**

B. Enter the amount from Line 4 that you want refunded (must be greater than \$10)..... **4B**

Third Party Designee Do you want to allow another person to discuss this matter with the City of Columbus? (see instructions) YES NO
 Designee's Name: _____ Phone #: _____ SSN: _____

SIGNATURE The undersigned declares that this return (and accompanying schedules) is a true, correct, and complete return for the taxable period stated, and that the figures used are the same as used for federal income tax purposes and understands that this information may be released to the tax administration of the city of residence and the I.R.S. Columbus residents also declare that they have not claimed credit on this return for any taxes withheld to another municipality for which they have requested and/or received a refund. If a refund is subsequently requested, they must amend this return to reduce credit claimed accordingly.

Sign Here Your Signature _____ Date _____
 If a joint return, both must sign Spouse's Signature _____ Date _____

Paid Preparer's Use Only Signature _____ Date _____ PTIN _____ Phone # _____

MAILING INFORMATION

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

| | |
|----------------------------|--------------------------------|
| Name(s) as shown on Page 1 | Primary Social Security Number |
|----------------------------|--------------------------------|

PART B - W-2/W-2G INCOME FROM EMPLOYER (REQUIRED)

Complete a separate Part B for each employer. Print additional pages if you have multiple employers

| | | | |
|---|--------------------------------------|-------|----------|
| Employer name from W-2 | Primary Place of Work Address Line 1 | | |
| Employer Identification Number from W-2 | Primary Place of Work Address Line 2 | | |
| SSN or ITIN from W-2 | City | State | Zip code |
| Occupation/Nature of Business | | | |

| | | |
|---|---|--|
| 1. Percentage of time worked from home..... | 1 | |
| 2. Qualified wages listed on W-2 (greater of W-2 Box 5 Medicare Wages or W-2 Box 18 total Local Wages)..... | 2 | |
| 3. Local tax withheld to a JEDD..... | 3 | |

A request for refund or credit of any JEDD tax withheld is not valid without a completed Employer Certification (separate certification required for each employer for which you are requesting a refund or credit.)

PART C - ADJUSTMENTS TO TAXABLE WAGES (OPTIONAL - ONLY COMPLETE IF REQUESTING REFUND)

Employer Certification is required to claim adjustments on Lines 2-11 below (separate certification required for each job for which you have an adjustment.)

| |
|---------------------------------------|
| Reason for Adjustment (Explain fully) |
|---------------------------------------|

| | | |
|--|---|--|
| 1. Wages earned while under the age of 18 . <i>Attach a copy</i> of your birth certificate, a copy of your driver's license or a notarized statement from either parent stating your birthday..... Enter date of birth _____ | 1 | |
| 2. Income upon which tax was improperly withheld by employer | 2 | |
| 3. Income earned while working 100% from home | 3 | |
| 4. Income from disability payments withheld by employer | 4 | |

| | | |
|--|----|--|
| Non Resident Transportation Employees & Others by Agreement with Columbus | | |
| 5a. If transportation routes are primarily outside the State of Ohio (interstate), enter total wages here..... | 5a | |
| 5b. If based in a JEDD but work locations or transportation routes are primarily outside JEDD limits but within Ohio (intrastate), multiply Part B, Line 2 by 90%..... | 5b | |

| | | |
|--|-----------|--|
| Nonresident Days Worked Out | | |
| <i>If you were a nonresident employee who worked part of the year outside Columbus, complete Lines 6-11 below.</i> | | |
| 6. Total number of vacation, holiday, sick, & PTO days during the entire year (must attach list of dates)..... | 6 | |
| 7. Total workdays in the year (subtract Line 6 from 260) (see instructions)..... | 7 | |
| 8. Average daily income. Divide qualified wages (Part B, Line 2) by total workdays (Part C, Line 7)..... | 8 | |
| 9. Total days worked outside of JEDD (must attach list of dates & locations where worked)..... | 9 | |
| 10. Total days in JEDD..... | 10 | |
| 11. Multiply Line 8 by Line 9..... | 11 | |
| 12. Total wages minus adjustments (Part B, Line 2 minus Part C, Lines 1, 2, 3, 4, 5a, 5b, & 11)..... | 12 | |

EMPLOYER CERTIFICATION

I/We certify that the employee referenced on this form was employed by the undersigned during the year referenced on this tax return; that the employee was either not working inside the corporate limits of the city or city tax was improperly withheld; that no portion of the tax withheld has been or will be refunded to the employee; and that no adjustment has been or will be made in remitting taxes withheld to the city.

| | | |
|----------------------|-------------------------|------|
| Name of Employer | Employer's Phone No. | Date |
| Official's Signature | Official's Name Printed | |
| | Title | |

| | |
|----------------------------|--------------------------------|
| Name(s) as shown on Page 1 | Primary Social Security Number |
|----------------------------|--------------------------------|

NET PROFITS, RENTS AND OTHER TAXABLE INCOME

Complete this page if you have income from a source other than a W-2 and/or W-2 G.

You must:

1. Attach complete Federal Schedules C, E, F & all other income statements to the back of the return.
2. Complete the Net Operating Loss Carryforward calculation if you are carrying forward a net operating loss amount from your previous years return.
3. Complete Schedule Y if you are allocating income for a business conducted in more than one JEDD or city.

PART D - NET PROFITS, RENTS, AND OTHER NON-WAGE TAXABLE INCOME

| | | |
|---|----------|--|
| 1. Self-employment income (or loss) from Federal Schedule C or Schedule Y..... | 1 | |
| 2. Rental income (or loss) from Federal Schedule E..... | 2 | |
| 3. Partnership or trust income (or loss) from Federal Schedule E (Columbus residents only)..... | 3 | |
| 4. Farming income (or loss) from Federal Schedule F plus any other non-wage taxable income..... | 4 | |
| 5. Total non-wage taxable income or loss (total of Lines 1 through 4)..... | 5 | |
| 6. Net operating loss carryforward (total of Column 4 from worksheet below)..... | 6 | |
| 7. Total Income from sources other than wages, salaries, & commissions (Line 5 minus Line 6)..... | 7 | |

OTHER CREDIT FOR TAX PAYMENTS ON NON-WAGE INCOME. DO NOT INCLUDE W2 WITHHOLDING HERE

| | | |
|--|-----------|--|
| 8. Tax paid to other cities on self-employment income from Federal Schedule C or Schedule Y..... | 8 | |
| 9. Tax paid to other cities on rental income from Federal Schedule E..... | 9 | |
| 10. Tax paid to Columbus and/or other cities on partnership & trust income from Federal Schedule E..... | 10 | |
| 11. Tax paid to other cities on farming income from Federal Schedule F and on other non-wage income..... | 11 | |
| 12. Campaign contribution credit..... | 12 | |
| 13. Total other credit (total of Lines 8 through 12)..... | 13 | |

NET OPERATING LOSS CARRYFORWARD WORKSHEET - MUST COMPLETE IF CLAIMING CARRYFORWARD ON PART D, LINE 6

| Prior Taxable Year | COLUMN (1) | COLUMN (2) | COLUMN (3) | COLUMN (4) | COLUMN (5) |
|--------------------|------------|------------------------------|--------------|-----------------------|---------------------|
| | NOL | Prior Years | | Current Taxable Year | Future Taxable Year |
| | | NOL Utilized (Income Offset) | Carryforward | Carryforward NOL Used | Carryforward |
| 2018 | | | | | |
| 2019 | | | | | |
| 2020 | | | | | |
| 2021 | | | | | |
| 2022 | | | | | |
| TOTALS | | | | | |

- Column (1) For each prior tax year for which you incurred a net operating loss (NOL), enter the dollar amount of NOL incurred.
- Column (2) Enter the portion of NOL incurred (from column 1) which has already been utilized in taxable years prior to the current taxable year.
- Column (3) Carryforward available for current tax year. Equals Column (1) minus Column (2).
- Column (4) Enter carryforward utilized on current tax year's return.
- Column (5) Carryforward available for future tax years. Equals Column (3) minus Column (4).
- TOTALS** Carry Column (4) Total to Part D, Line 6 above.

| | |
|----------------------------|--------------------------------|
| Name(s) as shown on Page 1 | Primary Social Security Number |
|----------------------------|--------------------------------|

Part E DECLARE ESTIMATED TAXES FOR 2024

Taxpayers who owe \$200 or more in tax for the current tax year (Part A, Line 1) are required to make quarterly estimated tax payments (Columbus Code 362.07). To avoid penalties, estimated payments for the tax year must total either 90% of the tax due for the current year or be equal to the amount of tax due on this return

Enter the total amount of estimated tax due for this year below. Estimated tax payments must be made quarterly. One quarter of the estimated tax for the year is due by the following dates: 4/15, 6/15, 9/15 & 1/15. Credits carried forward from this return will be applied to the amount of the required quarterly estimates.....

***Declaration and estimated tax payments must be made separately from your tax return. Payments can be made on CRISP (crisp.columbus.gov) or by using the payment voucher IR-PV.**

SCHEDULE Y SCHEDULE C BUSINESS ALLOCATION FORMULA

Trade Name/DBA

| | | | |
|--|----------|---|--|
| 1. Federal Schedule C net profit (or loss) | 1 | | |
| 2. Average original cost of all real & tangible personal property owned or used by the taxpayer in the business or profession wherever situated except leased or rented real property..... | | 2 | |
| 3. Annual rental on rented & leased real property used by the taxpayer wherever situated multiplied by 8..... | | 3 | |
| 4. Combine Lines 2 & 3..... | | 4 | |
| 5. All gross receipts from sales made or services performed wherever made or performed..... | | 5 | |
| 6. All wages, salaries & other compensation paid to employees wherever their services are performed except compensation exempt from municipal taxation under C.C.C. §362.03(K)(17)..... | | 6 | |

| CITY | CODE | | COLUMN A Property | COLUMN B Gross Receipts | COLUMN C Wages | COLUMN D Average % (row b) | COLUMN E Allocated Net Profits |
|----------------------------|------|---|----------------------|----------------------------|-------------------|-------------------------------|-----------------------------------|
| North Pickaway County JEDD | 20 | a | \$ | \$ | \$ | % | \$ |
| | | b | % | % | % | | |
| Prairie Township JEDD | 22 | a | \$ | \$ | \$ | % | \$ |
| | | b | % | % | % | | |
| Madison Township JEDD | 24 | a | \$ | \$ | \$ | % | \$ |
| | | b | % | % | % | | |
| Everywhere Else | | a | \$ | \$ | \$ | % | \$ |
| | | b | % | % | % | | |