

# PORT CLINTON INCOME TAX RETURN

FOR CALENDAR YEAR \_\_\_\_\_ OR FISCAL PERIOD \_\_\_\_\_ TO \_\_\_\_\_

**CALENDAR YEAR TAXPAYERS FILE ON OR BEFORE APRIL \_\_\_\_\_, FISCAL FILERS FILE WITHIN 105 DAYS OF PERIOD END**

**FILING IS REQUIRED EVEN IF NO TAX IS DUE**

TO FILE: COMPLETE RETURN, SIGN & DATE. INCLUDE COPIES OF ALL W2S, W2GS, 1099, ETC; FEDERAL INCOME TAX RETURN & ALL SCHEDULES, STATEMENTS, EXPLANATIONS, ETC ARE REQUIRED. PAYMENT OF TAXES & ESTIMATES, IF REQUIRED, IS EXPECTED AT TIME OF FILING. FAILING TO PAY THE TAXES DUE AND ESTIMATES WILL RESULT IN PENALTIES & INTEREST.

Mail or Drop Off:  
**City of Port Clinton Income Tax Department**  
 1868 E. Perry Street  
 Port Clinton, OH 43452  
 Fax To: 419-732-6558

**COMPLETE THE FOLLOWING INFORMATION IN FULL**

TAXPAYER(S) NAME: \_\_\_\_\_  
 TAXPAYER(S) NAME: \_\_\_\_\_  
 ADDRESS: \_\_\_\_\_  
 CITY: \_\_\_\_\_ STATE: \_\_\_\_\_ ZIP: \_\_\_\_\_  
 PHONE: \_\_\_\_\_  
 EMAIL: \_\_\_\_\_

IF YOU MOVED OR HAVE ANY OTHER CHANGES IN STATUS, COMPLETE THE FOLLOWING:  
 DATE MOVED INTO PORT CLINTON: \_\_\_\_\_  
 PREVIOUS ADDRESS: \_\_\_\_\_  
 DATE MOVED OUT OF PORT CLINTON: \_\_\_\_\_  
 NAME CHANGE, GIVE PREVIOUS NAME: \_\_\_\_\_

SOCIAL SECURITY # OR FEDERAL ID # \_\_\_\_\_ SPOUSE SOCIAL SECURITY # \_\_\_\_\_

**DECLARING EXEMPTION:** Please fill out exemption certificate on Page 2. Sign and date bottom of return.

**W-2/W-2G WORKSHEET**

DATE WAGES WERE EARNED (MONTH/DAY) FROM \_\_\_\_\_ TO \_\_\_\_\_

	2	3	4	5	6	7	8
	EMPLOYER'S NAME	W-2 WAGES (Box 1, 5 or 18 whichever is greater)	LOCALITY NAME (Box 20)	PORT CLINTON TAX WITHHELD	OTHER CITY WAGES (Box 18)	OTHER CITY TAXES WITHHELD (Box 19)	CREDIT FOR OTHER CITIES (.5% Max)
<b>TOTALS</b>							

**If you want Port Clinton to calculate your tax - STOP, check the box, sign and date the return. SUBMIT WITH ALL REQUIRED DOCUMENTS**

<b>INCOME</b>	1. Total W-2/W-2G wages from column 3 .....	1	\$
	2. Income from other than wages (from Page 2, line 28) .....	2	\$
	3. TOTAL PORT CLINTON INCOME. ADD LINES 1 AND 2 .....	3	\$
<b>TAX</b>	4. PORT CLINTON INCOME TAX. MULTIPLY LINE 3 BY 1.5% (0.015) .....	4	\$
<b>TAX WITHHELD, PAYMENTS AND CREDITS</b>	5. PORT CLINTON income tax withheld from column 5 .....	5	\$
	6. Prior year credits .....	6	\$
	7. Estimated payments .....	7	\$
	8. Credit for taxes withheld to other cities from column 8 and 10B.....	8	\$
	9. TOTAL PAYMENTS AND CREDITS. ADD LINES 5 THROUGH 8 .....	9	\$
	10. <b>BALANCE DUE.</b> If line 4 is more than 9, enter balance due here .....	10	\$
	11. Late filing and late payment penalty (see instructions) .....	11	\$
	12. Interest (see instructions) .....	12	\$
<b>BALANCE DUE, REFUND OR CREDIT</b>	13. <b>TOTAL DUE.</b> Add lines 10 through 12. Carry to line 23 below (No tax due if \$10.00 or less) .....	13	\$
	14. <b>OVERPAYMENT.</b> If line 4 is less than line 9, enter overpayment here.....	14	\$
	15. AMOUNT FROM LINE 14 TO BE REFUNDED (no refund if \$10.00 or less)...	15	\$
	16. AMOUNT FROM LINE 14 TO BE CREDITED TO NEXT YEAR (no credit if \$10.00 or less) 16	16	\$

**DECLARATION OF ESTIMATED TAX – Taxpayers owing more than \$200.00 are required by law to set up and pay, or if employer is not required to withhold.**

<b>ESTIMATE FOR NEXT YEAR</b>	17. Total estimated income subject to tax \$ _____ Multiply by tax rate of 1.5% (0.015) .....	17	\$	
	18. Subtract any estimated income tax to be withheld or paid to other cities .....	18	\$	
	19. Balance of city income tax declared. Subtract line 18 from line 17 .....	19	\$	
	20. Tax due before credits. Enter at least 25% of line 19 .....	20	\$	
	21. Less credits. Enter line 16 from above .....	21	\$	
	22. Net estimated tax due. Subtract line 20 from line 21 .....	22	\$	
	<b>TAX DUE</b>	23. Enter balance due from line 13 above (No tax due if \$10.00 or less) .....	23	\$
		24. <b>TOTAL TAX DUE. ADD LINES 22 &amp; 23. PLEASE MAKE CHECKS PAYABLE TO CITY OF PORT CLINTON</b> .....	24	\$

If this return was prepared by a tax practitioner, check here if we may contact him/her directly with questions regarding the preparation of this return.

The undersigned declares under penalty of perjury that this return (and accompanying schedules) is a true, correct and complete return for the taxable period stated and that the figures used herein are the same as used for Federal Income Tax purposes adjusted to Municipal Income Tax Ordinances.

\_\_\_\_\_  
SIGNATURE OF PREPARER, IF OTHER THAN TAXPAYER

\_\_\_\_\_  
DATE

\_\_\_\_\_  
SIGNATURE OF TAXPAYER

\_\_\_\_\_  
DATE

\_\_\_\_\_  
NAME AND ADDRESS OF PREPARER (PLEASE PRINT)

\_\_\_\_\_  
TELEPHONE NUMBER

\_\_\_\_\_  
SIGNATURE OF SPOUSE (IF JOINT RETURN)

\_\_\_\_\_  
TELEPHONE NUMBER

# SCHEDULE OF INCOME FROM OTHER THAN WAGES

RETURNS WILL NOT BE ACCEPTED WITHOUT COPIES OF FEDERAL INCOME TAX RETURN, 1120, 1120S OR 1065 INCLUDING ALL SCHEDULES, STATEMENTS & EXPLANATIONS, ETC. ENTITIES FILING 1120, 1120S & 1065 MUST INCLUDE ALL K-1, 1099S

FORM OR SCHEDULE	INCOME OR LOSS FROM FEDERAL SCHEDULE	TAX CREDIT ALLOWED FOR TAX PAID TO OTHER CITIES (LIMITED TO 1.5% OF INCOME)
1. SCHEDULE C – BUSINESS INCOME (Attach copy of form and any referenced schedules, statements, explanations, etc.) Attach additional forms as needed.		
2. SCHEDULE E – RENTAL INCOME (Residents enter profit/loss from all properties) Nonresidents enter only profit/loss from Port Clinton properties.		
3. SCHEDULE F - FARM INCOME (Attach copy of form and any referenced schedules, statements, explanations, etc.) Attach additional forms as needed.		
4. SCHEDULE K-1 (Residents enter profit/loss from entities that do not pay Port Clinton tax on entire distributive share.) (Attach copy of K-1)		
5. FORM 1120, 1120S, 1065, 1041 (Attach copy of form and any referenced schedules, statements, explanations, etc.)		
<b>6. TOTAL OF LINES 1 THRU 5</b>		
7. Previous Year Net losses (Beginning with 2017 tax year through tax year 2021 - 50% Limitation) See instructions (Schedule must be attached)		
<b>8. SUBTRACT LINE 7 from Line 6</b>		
9. MISCELLANEOUS INCOME – 1099 MISC, 1099 NEC, ETC. (Attach copy of all supporting documents)		
10. TOTAL INCOME (LOSS) (Combine Lines 8 & 9 and enter amount from 10A on Line 25 below and amount from 10B on Line 8 on page 1.	10A	10B

## SCHEDULE X RECONCILIATION WITH FEDERAL INCOME TAX RETURN (NOT FOR INDIVIDUAL NON-BUSINESS USE)

ITEMS NOT DEDUCTIBLE	ADD	ITEMS NOT TAXABLE	DEDUCT
a. Capital Losses (Excluding Ordinary Losses).....	\$ _____	k. Capital gains (Excluding Ordinary Gains).....	\$ _____
b. Expenses incurred in the production of non-taxable income ...	_____	l. Interest Income.....	_____
c. Taxes based on income (Including Franchise Tax).....	_____	m. Dividend Income.....	_____
d. Net operating loss carry forward from Federal Return.....	_____	n. Section 179 Deduction.....	_____
e. Amounts paid or accrued on behalf of owners/partners for qualified self employed retirement plans, health insurance and/or life insurance.....	_____	o. Other (explain).....	_____
f. Officers Compensation not included in W-2/W-2G wages.....	_____	.....	_____
g. Other expenses not deductible (explain).....	_____	.....	_____
h. Total additions (enter on Line 26a).....	\$ _____	p. Total Deductions (enter on Line 26b).....	\$ _____

## SCHEDULE Y BUSINESS ALLOCATION FORMULA (NOT FOR USE WITH SCHEDULE E)

	a. LOCATED EVERYWHERE	b. LOCATED IN PORT CLINTON	c. PERCENTAGE (b + a)
<b>STEP 1</b> Avg. Original Cost of Real & Tang. personal property	_____	_____	
Gross annual rentals paid multiplied by 8	_____	_____	
Total Step1	_____	_____	_____ %
<b>STEP 2</b> Gross receipts from sales made and/or work or services performed	_____	_____	_____ %
<b>STEP 3</b> Wages, salaries, and other compensation paid	_____	_____	_____ %
<b>STEP 4</b> Total percentages	_____	_____	_____ %
<b>STEP 5</b> Average percentage (Divide Total Percentages by Number of Percentages Used)			Carry to Line 27b below _____ %

25. Total from Schedule of Income From Other Than Wages above (Line 10A).....	\$ _____
26. a. Items Not Deductible.....	ADD \$ _____
b. Items Not Taxable.....	DEDUCT \$ _____
c. Enter excess of Line 26A or 26B.....	\$ _____
27. a. <b>Adjusted Net Income</b> (Line 25 plus or minus 26C).....	\$ _____
b. Amount allocable to Port Clinton. If Schedule Y is used then, _____% of Line 27a.....	\$ _____
28. Amount subject to Port Clinton Income Tax (Carry to Page 1 Line 2).....	\$ _____

### EXEMPTION CERTIFICATE (Signature is required on page 1)

I have no taxable income because of the reason indicated below:

- RETIRED – I received only pension, Social Security and/or interest or dividend income for the entire year. My retirement date was: \_\_\_\_\_
- UNDER 18 for the entire year of \_\_\_\_\_. My date of birth is \_\_\_\_ / \_\_\_\_ / \_\_\_\_\_. (Attach copy of birth certificate or driver's license)
- ACTIVE MEMBER OF THE U.S. ARMED FORCES for the entire year of \_\_\_\_\_.
- NO EARNED INCOME for the entire year of \_\_\_\_\_. Reason for no earned income \_\_\_\_\_

\* Documentation may be required to verify exemption. If a Federal Income Tax Return was filed, you may not be eligible for exemption. (Public assistance, SSI, Unemployment, etc. is not considered earned income.)