



CITY OF TOLEDO 2025 EZ INDIVIDUAL RESIDENT TAX RETURN

DUE ON OR BEFORE 4/15/2026

- PLEASE CHECK IF :
- REFUND
 - CREDIT TO 2026
 - AMENDED
 - BALANCE DUE
 - PAID ONLINE

TAXPAYER ACCOUNT # _____ TAXPAYER SOCIAL SECURITY # _____

SPOUSE ACCOUNT # _____ SPOUSE SOCIAL SECURITY # _____

Single Married Filing Joint Married Filing Separate

TAXPAYER First Name, Middle Initial, Last Name
Name _____

SPOUSE First Name, Middle Initial, Last Name
Name _____

Address _____

City _____ State _____ Zip _____

Phone#(_____) _____

Email Address _____

May we leave detailed messages at the above phone or email address? Yes No

Note: Your return is not considered filed until these documents are received. Attach a copy of your W-2's, W2-G's, Schedule(s): C, E, F, and any 1099-MISC, 1099-NEC or 1099-K, along with a copy of your FEDERAL FORM 1040 to include Schedule 1.

PART 1 START HERE

If ALL answers to the following questions are TRUE, you can file the EZ

I lived in Toledo for the entire year of 2025.	TRUE <input type="checkbox"/> FALSE <input type="checkbox"/>
All of my 2025 wages were reported on W-2s, and the largest number of Box 5 or Box 18 was used.	TRUE <input type="checkbox"/> FALSE <input type="checkbox"/>
If I received W2-G's (Gambling Winnings) I have included them in my income.	TRUE <input type="checkbox"/> FALSE <input type="checkbox"/>
I did not have a current year Schedule C, E, F loss.	TRUE <input type="checkbox"/> FALSE <input type="checkbox"/>
I will not be using a prior year Schedule C, E, F loss.	TRUE <input type="checkbox"/> FALSE <input type="checkbox"/>
I did not have Partnership Income.	TRUE <input type="checkbox"/> FALSE <input type="checkbox"/>

SIGNATURE **IMPORTANT:** This return is NOT considered filed until signed by taxpayer and spouse (if applicable).

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.

CHECK BOX IF CITY MAY DISCUSS YOUR RETURN WITH TAX PREPARER.

Your Signature → _____ Date _____

Spouse Signature → _____ Date _____

IF YOU OWE MORE THAN \$200, QUARTERLY ESTIMATE PAYMENTS ARE REQUIRED and may be subject to penalties and interest due to lack of estimated payments. Further, you may need to make estimate payments for 2026 if you expect to owe the same or greater amount next year.

Did you file a Toledo tax return in 2024? YES NO

Did you work remotely in 2025? YES NO

IF YES, PLEASE COMPLETE AND FILE THIS RETURN EVEN IF NOTHING OWED

Should your Tax account be made inactive? YES NO

Reason: _____

PART 2 Municipal Work Location(s): _____

STEP 1. Add all of your Municipal Income and write the total below. (Attach all supporting documents)

STEP 2. Multiply the total of Step 1 by 2.5% (.025) and write the total below.

STEP 3. Add up amounts in Box 19 of all your W-2's and Box 17 of your W2-G's and write the total below. (Limited to 2.5%)

STEP 4. Enter the amount of Credit from 2024 and the amount of Estimates paid for 2025 and write the total below.

Credit _____ + Estimates _____ = Total _____

STEP 5. Add the total from Step 3 and the total from Step 4 and write the total below.

STEP 6. Step 2 minus step 5. Write the total below. If a positive amount, this is your balance due. If a negative amount, go to Step 7.

STEP 7. If the amount in Step 6 is a negative amount of more than \$10, indicate the amount to be credited to 2026 or refunded and check the appropriate box at the top of this form.

Credit to 2026 _____ Refund _____

Under the age of 18 during 2025 – See instructions

AMOUNTS \$10 OR LESS ARE NOT DUE, PAYABLE OR CREDITED TO THE NEXT YEAR

To File and Pay Online, please visit:

<https://toledo.oh.gov/pay-taxes>

Payment must accompany return.
Make payable to "COMMISSIONER OF TAXATION"

<u>REFUND:</u>	<u>PAYMENT ENCLOSED:</u>	<u>NO PAYMENT ENCLOSED:</u>
CITY OF TOLEDO INCOME TAX PO BOX 902 TOLEDO, OH 43697-0902	CITY OF TOLEDO INCOME TAX PO BOX 632014 CINCINNATI, OH 45263-2014	CITY OF TOLEDO INCOME TAX PO BOX 929 TOLEDO, OH 43697-0929

Paid Preparer's Use Only

Preparer Signature → _____ Date _____

Print Name → _____ PTIN _____

Phone Number → _____

Email → _____

2025 TOLEDO RESIDENT INDIVIDUAL EZ TAX RETURN FORM INSTRUCTIONS

DUE DATE: APRIL 15, 2026

Full-year residents: You may file your return electronically through our website listed below. Click on **File or Pay Individual** which will take you to **Authority TaxConnect** to register and file.

<https://toledo.oh.gov/how-to-pay-your-income-taxes>

This form is only for use by Toledo residents whose income is from W-2's, W-2G's, Schedules C, E or F, and will not use prior year losses or have a loss in the current year.

Part-year residents: If you moved **in or out** of Toledo in 2025, you must use the 2025 Toledo Individual Tax Return. **You cannot use the 2025 EZ Form.**

Enter your account number and social security number in the boxes provided. If filing a joint return, enter the account number and social security number of your spouse in the boxes provided.

Fill in your name, address, phone number, email address and if filing a joint return, the name for your spouse.

Answer the questions on the upper right side of the form regarding prior year and next year tax filing.

Enter the physical location(s) where you worked during the tax year.

Go to Part 1 and answer each question in the boxes. Choose true or false. All answers to these questions in Part 1 must be true for you to be able to use this form. For joint filers, answer the questions for both spouses; again all answers must be true to use this form.

If all answers are true, proceed to Part 2

Enter the Municipalities where you physically worked during 2025 on the line provided. Use additional sheets if necessary.

Step 1: Add the Municipal Income of all your W-2's; which includes Box 5 or Box 18, whichever is greater, Box 1 of all of your W-2G's, Box 1 and/or 7 of your 1099-MISC(s), Box 1 of your 1099-NEC (Unless reported on Schedule C), Line 31 of your Federal Schedule C(s), Line 21 of your Federal Schedule E and Line 34 of your Federal Schedule F.

Step 2: Multiply Step 1 by 2.5% (.025) and enter here. This is your Toledo income tax liability.

Step 3: Add all of the amounts in Box 19 of your W-2(s) and Box 17 of your W-2G(s) and enter here. *These amounts are limited to 2.5% (.025) of Box 18. Some municipality's income tax is greater than 2.5%. Toledo's municipal code only allows for credit up to the Toledo income tax of 2.5%.*

Step 4: Enter the amount of Credit from 2024 as indicated on your 2024 return. Enter any Estimates paid for the tax year 2025. Add these amounts together and write the total below.

Step 5: Add the total from Step 3 and the total from Step 4 together and write the total below.

Step 6: Step 2 minus Step 5. Write the total below. If the calculation in Step 6 is a positive amount, **STOP**. This is your balance due. If the amount is less than \$10 you do not owe this amount. **However, your tax return must still be filed.** For balances due, please remit your payment made payable to the "Commissioner of Taxation" with the return. Credit/Debit card payment information can be found on our website (www.toledo.oh.gov). Please check the "Balance Due" box in the upper right corner of the tax return. If the calculation in Step 6 is a negative amount, go to Step 7.

Step 7: If the amount from Step 6 is a negative amount and is more than \$10, indicate the amount you would like to be credited to 2026, refunded or split. Please check the box in the upper right-hand corner as to whether you are requesting a “Refund” and/or “Credit to 2026”. Amounts less than \$10 will not be credited forward or refunded. **If the amount is less than \$10 your return must still be filed.**

Under age 18: If you are claiming a refund of taxes withheld while under the age of 18, include with your refund request, a copy of a state issued ID (showing your name and birthdate) or a photo ID and a copy of your birth certificate.

Make sure you sign the return in the signature box (both spouses must sign for joint filing to be accepted). Attach a copy of page 1 of your Federal Tax Return (1040 or 1040SR), Schedule 1, a copy of your W2’s, W2-G’s, Schedule C, Schedule E and Schedule F (whichever applies) to the back of the return.

If you are claiming a deduction on your Federal Schedule C for “Contract Labor”, and any of the individuals/companies are over \$600, you must submit a copy of the 1099-MISC, 1099-NEC or 1099-K that you issued to these individuals/companies.

If the positive amount due in Step 6 is more than \$200.00, you need to make quarterly estimates for the tax year 2026 if you expect your income to be greater or remain the same. Further, you may be subject to penalties and interest for lack of estimate payments for 2025. (See Note below)

If you use a paid preparer, the preparer should sign in the box provided and you should check the box if we may discuss the return with them.

If you are requesting that your account be inactivated due to moving from the City of Toledo (with no intent to return) while retaining a mailing address within the City of Toledo as your address of record; enter the date of your move, the reason, and attach supporting documentation with regard to your relocation.

Note: Quarterly estimated payments are required if you owe more than \$200 after credit for tax withheld. If 90% of the tax liability due for the current tax year or 100% of the tax liability for the preceding tax year is not paid in estimate form by January 15th of the following tax year, you are subject to penalties and interest, even if the tax is paid in full by the due date of the return. Note that the preceding tax year must have been for a full 12 month period and that the tax return was filed.