



# CITY OF TOLEDO 2025 INDIVIDUAL NON RESIDENT TAX RETURN

## DUE ON OR BEFORE 4/15/2026

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

ACCOUNT # SOCIAL SECURITY #

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SPOUSE ACCOUNT # SPOUSE SOCIAL SECURITY #

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Single  Married Filing Joint  Married Filing Separate

PRINT 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

SPOUSE NAME First Name, Middle Initial, Last Name

Name \_\_\_\_\_

Address (if different from above) \_\_\_\_\_

Did you change residence during 2025? Yes  No

Did you file a Toledo tax return in 2024? Yes  No

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

Should your Tax account be inactivated? Yes  No

Reason: \_\_\_\_\_

DATE MOVED IN: \_\_\_\_\_ MOVED OUT: \_\_\_\_\_

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.  
**Note:** Your return is not considered filed until these documents are received.

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

<b>INCOME</b>  <b>TAX</b>  <b>TAX WITHHELD, PAYMENTS &amp; CREDITS</b>  <b>BALANCE DUE</b>  <b>CREDIT FOR NEXT YEAR OR REFUND</b>	1. W-2 Income (Box 1 from Worksheet A from Page 2 or Line 10 from Page 3 if filing NRR)	1. \$ _____
	2. Business/Rental Income (Line 4D from Worksheet B) – IF A LOSS enter here \$(_____) and ZERO on Line 2	2. \$ _____
	3. Net Loss Carryforward from the TOTAL box of the Schedule NOL (Figure cannot exceed amount on Line 2)	3. \$ _____
	4. Adjusted Business/Rental Income (subtract Line 3 from 2) Cannot be a negative – see instructions	4. \$ _____
	5. Adjusted net income subject to Toledo income tax (add Lines 1 & 4)	5. \$ _____
	<b>6. Toledo Income Tax – Enter 2.5% of Line 5</b>	<b>6. \$ _____</b>
	7. Toledo Income Tax withheld by employers (add Box 2 from Worksheet A and Box 3B from Worksheet B)	7. \$ _____
	8. Other Municipality Tax withheld by employers (add Box 3 from Worksheet A – Part-Year Residents)	8. \$ _____
	9. Estimated payments 9a \$ _____ and Credit from 2024 9b \$ _____ Total 9a + 9b =	9c. \$ _____
	10. Total allowable credits (add 7, 8 and 9c)	10. \$ _____
	11. Balance due (subtract Line 10 from Line 6) PAYMENT IS REQUIRED WITH RETURN if more than \$10	11. \$ _____
	12. Add 2210 assessment for Underpayment of Estimated Tax (see instructions)	12. \$ _____
	13. Add Penalty & Interest for Late Payment and Late Filing fee (see instructions)	13. \$ _____
	14. Balance due to include penalty & interest (add Lines 11 + 12 + 13)	14. \$ _____
	15. If Line 10 is greater than Line 6, enter the difference here, if more than \$10	15. \$ _____
Disburse as follows:		16. \$ _____
16. CREDIT APPLIED TO NEXT YEAR (Check box at top of form)		17. \$ _____
17. REFUND (Check box at top of form)		
Under the age of 18 during 2025 – See instructions		

**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 the information may be released to the tax administration of the city of residence and the I.R.S.*

Sign Your Here Signature → \_\_\_\_\_ Date \_\_\_\_\_

If a joint return Spouse both must sign Signature → \_\_\_\_\_ Date \_\_\_\_\_

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

**IF YOU OWE MORE THAN \$200, QUARTERLY ESTIMATE PAYMENTS ARE REQUIRED** and you 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.

Payment must accompany return. Make payable to 'COMMISSIONER OF TAXATION' & MAIL TO:

REFUND: CITY OF TOLEDO INCOME TAX PO BOX 902 Toledo, OH 43697-0902	PAYMENT ENCLOSED CITY OF TOLEDO INCOME TAX PO BOX 632014 CINCINNATI, OH 45263-2014	NO PAYMENT ENCLOSED CITY OF TOLEDO INCOME TAX PO BOX 929 Toledo, OH 43697-0929
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Paid Preparer's Use Only

Preparer Signature → \_\_\_\_\_ Date \_\_\_\_\_  
 Print Name → \_\_\_\_\_ PTIN \_\_\_\_\_  
 Phone Number → \_\_\_\_\_

**WORKSHEET A** **W-2 INCOME** IF YOU HAD NO WAGES EARNED IN TOLEDO NOR ANY TOLEDO TAX WITHHELD WHEN OUTSIDE OF TOLEDO DO NOT COMPLETE THIS SECTION

ENTER TOTAL COMPENSATION RECEIVED					
Print Employer's Name	Locality Where You Physically Work	Remote Y/N	Greater of Box 5 or Box 18 of W-2	Toledo Income Tax Withheld	Tax Withheld or Paid to Other City or JEDD
(NUMBER OF W-2's ATTACHED _____)			<b>Totals</b> →	1) \$	2) \$
				3) \$	

If more lines are needed to report all of your W-2s, attach an additional sheet.

**WORKSHEET B** **OTHER INCOME**

	Schedules	Column A Profit (Loss) from Federal Schedules	Column B W2-G Withholding Not to Exceed 2.5%	Column C Toledo%	Column D Toledo Taxable Income Column A x Column C
1.	<b>Schedule C - Business Income</b> (Combine the net profit and loss from Line 31 of all Schedule C's)			%	
2.	<b>Schedule E - Rental Income</b> (Non-residents enter only profit(loss) from Toledo properties)			100%	
3.	<b>Miscellaneous Income</b> (Gambling income, 1099-MISC, 1099-NEC, Schedule F)		3B) \$	100%	
4.	<b>Total Other Income (Loss)</b> (Combine Lines 1 through 3 and enter this amount on Page 1, Line 2)				4D) \$

**SCHEDULE Y** **BUSINESS APPORTIONMENT FORMULA (SEE INSTRUCTIONS) (NON-RESIDENTS ONLY)**

	A. Located Everywhere	B. Located in Toledo	C. Percentage (B÷A)
Step 1. Average Original Cost of Real & Tangible Personal Property	_____	_____	
Gross Annual Rentals Multiplied by 8 .....	_____	_____	
Total Step 1 .....	_____	_____	_____ %
Step 2. Total wages, salaries, commissions and other compensation of all employees .....	_____	_____	_____ %
Did your employees remote during 2025? Yes <input type="checkbox"/> No <input type="checkbox"/>			
Step 3. Gross receipts from sales made and work or service performed .....	_____	_____	_____ %
Step 4. Total percentages .....			_____ %
Step 5. Average percentage (Divide total percentages by number of percentages <u>USED</u> ) Enter here and on Worksheet B, Column C, Line 1 .....			_____ %

**SCHEDULE Y-1** **RECONCILIATION OF SCHEDULE Y WAGES LISTED ABOVE TO W-3 WITHHOLDING RETURN**

- Provide the name and EIN under which the withholding tax was remitted if different  
NAME \_\_\_\_\_ EIN \_\_\_\_\_
- Were 1099-Misc / 1099-NEC forms issued to Toledo residents or to anyone working in Toledo? Yes  No  If YES, attach copies to this return when filed.

**SCHEDULE NOL** **NET OPERATING LOSS CARRY-FORWARD – (5 YEAR LIMIT)**

(See Instructions)	2020	2021	2022	2023	2024	2025	TOTAL
Unused Loss Carryforward							
Percentage	100%	100%	100%	100%	100%		
Loss Used THIS YEAR (Enter TOTAL Line 3, Page 1)							
Loss Carried Forward to NEXT TAX YEAR							

**WORKSHEET NRR**      **NON-RESIDENT REFUND**

**FOR USE BY NON-RESIDENTS WITH W-2 INCOME WHERE TOLEDO TAX WAS WITHHELD WHILE WORKING OUTSIDE TOLEDO**

**\*IF YOU HAVE W-2 INCOME FROM MORE THAN ONE EMPLOYER PLEASE FILL OUT A SEPARATE NRR WORKSHEET FOR EACH EMPLOYER**

DURING THE PERIOD \_\_\_\_\_, 2025 THRU \_\_\_\_\_, 2025, MY LEGAL RESIDENCE OUTSIDE TOLEDO WAS:  
 STREET ADDRESS \_\_\_\_\_ CITY, VILLAGE, TOWNSHIP \_\_\_\_\_ STATE \_\_\_\_\_ ZIP \_\_\_\_\_  
 DURING THIS PERIOD, I PERFORMED WORK AS \_\_\_\_\_

If you were a nonresident employee who worked outside of Toledo for which your employer withheld Toledo city tax, complete the section below. (See instructions.)

1. Enter the total number of vacation days taken during the entire year.....		
2. Enter the total number of holidays taken for the entire year.....		
3. Enter the total number of sick leave days taken during the entire year.....		
4. Add Lines 1 through 3.....		
5. Subtract line 4 from 260 (total workdays in a year) (see instructions).....		
6. Enter your qualifying wages for this employer (the greater of Box 5 or Box 18).....		
7. Divide Line 6 by Line 5 to arrive at average daily income.....		
8. Enter total days worked outside of Toledo.....		
9. Total Days in Toledo (Line 5 less Line 8).....		
10. Multiply Line 9 by line 7. Enter this figure in Worksheet A of Page 2 along with any other taxable wages you and/or your spouse earned. Have your employer complete and sign the Certification by Employer below.....		

If you wish to assign the refund to your city of residence, please complete the following: (See instructions for list of cities for assigned refunds. We cannot assign to RITA cities).

I hereby assign and transfer my rights, title and interest in this refund to my city of residence \_\_\_\_\_ and authorize my city of residence to accept this refund on my behalf. (Name of city)

X \_\_\_\_\_  
 Signature of Taxpayer authorizing transfer to residence city.

**Note: You must also sign page 1 of this return.**

*Employer certification is required to claim adjustments on Lines 1 through 10 above. Your request for refund will not be considered valid without a completed employer certification. A separate certification is required for each job for which you are claiming adjustments on Lines 1 through 10 above.*

**EMPLOYER CERTIFICATION – REQUIRED WHEN REQUESTING ADJUSTMENTS FOR DAYS WORKED OUTSIDE TOLEDO BY NON-RESIDENTS WHO HAD TOLEDO TAX WITHHELD.**

Under penalty of perjury, the undersigned employer representative states that during the year referenced above the employer withheld Toledo municipal income tax from the above named employee in excess of the employee’s liability as calculated above; that the above referenced employee was employed during the period referenced above; the employer has examined this claim for refund in its entirety including any accompanying schedules and statements; and that the employer representative can attest that the information reported on this claim is true and accurate.

In addition, the undersigned employer representative verifies that no portion of the over-withheld tax has been or will be refunded directly to the employee by the employer and that no adjustments to the employer’s withholding account related to this claim have been or will be made.

**CERTIFIED BY:**

_____	_____	_____	_____
Representative Signature	Title	Date	Phone Number
_____	_____	_____	_____
Print Representative Name	Company Name	Email Address	

# 2025 TOLEDO INDIVIDUAL NON RESIDENT TAX RETURN FORM INSTRUCTIONS

DUE DATE: APRIL 15, 2026

(PLEASE PRINT USING BLACK INK OR USE THE FILLABLE FORM.)

PLEASE NOTE THAT THIS FORM IS TO BE USED BY INDIVIDUAL TOLEDO NON RESIDENTS.

## **INSTRUCTIONS FOR COMPLETING THE RETURN:**

**Enter your Toledo account number** – if known. If you do not know your account number, please leave this box blank. In January, we mail a post card to each taxpayer with an active city of Toledo account. This postcard includes a peel-off sticker containing your name, address and Toledo income tax account number. When you receive this postcard, please make sure the name and address information is correct. If not, cross off the incorrect portion and complete the form with the correct information. Apply the sticker over the Account # and Social Security # boxes on page 1 of this form. If you did not receive a postcard and know your account number, please write it here.

Answer the questions regarding filing and residency during the tax year. If you filed a Toledo tax return in 2024 and your account should be closed, mark the appropriate box and provide the reason (for example, no longer working) and answer the same for your spouse if a joint return is filed. List dates moved in or out of Toledo.

Fill in your First Name, Middle Initial, Last Name and your Social Security Number. **(Your complete social security number is required)**. If a joint return, enter Spouse's Account Number (if they have one) their First Name, Middle Initial, Last Name and Social Security Number.

Enter your Home Address, Number and Street, City, State and Zip Code.

Enter your phone number and an email address to assist us in reaching you should any questions arise during daytime hours (There is a box to check if we may leave a detailed message).

**Part-Year Residents:** *If you moved in or out of the city of Toledo during the tax year and you did not work in the city of Toledo, your wages or net profit from Schedule C can be allocated. W-2 wages can be calculated by taking the greater of Box 5 or Box 18 and dividing by 12 months and multiplying that calculation by the number of months you lived in Toledo. This will give you your Toledo taxable wage income. Do this for each W-2 and total. Enter this number in Box 1 of the return. If there is another city withholding in Box 19, you must multiply that city's tax rate by the Toledo taxable income to give you the correct tax credit for paying another city. Enter this number on line 8 of the return.*

*If you had a net profit/loss from a Schedule C, divide the net profit (Line 31) by 12 months and multiply that calculation by the number of months you lived in Toledo and place this calculation in Line 1, Column D of Worksheet B. The entire profit (Line 21) of rental properties located in Toledo is taxable regardless of your residency.*

*Any income that was earned in the city of Toledo is taxable regardless of your residency.*

## **FILING STATUS**

Please check applicable box for Single, Married Filing Joint or Married Filing Separate

If Married Filing Separately, enter Spouse's Name, Social Security Number and Spouse's Toledo Account number.

**Line 1. W-2 Income (Box 1 from Worksheet A or Line 10 of Worksheet NRR)**

Instructions for Worksheet A on page 2 of this return: For each W2 received list the name of each employer, the locality where you physically worked, your gross wages from the greater of Box 5 or Box 18 of the W2, the Toledo income tax withheld from Box 19 of the W2, the amount of any other cities or JEDDs tax withheld for the time frame you worked within Toledo from Box 19 of the W2. (*An **Additional Compensation of Wages** worksheet is available on our website for more W-2s.*)

Instruction for Non-Resident Refund (NRR) on page 3 found below.

**Line 2. Business/Rental Income (Line 5D from Worksheet B) – If a LOSS enter zero here.**

Instructions for Worksheet B on page 2 of this return: Column A: list appropriate income/loss for each line. If using the Schedule Y Apportionment Formula, enter the percentage from Step 5 in Column C. Multiply Column A times Column C and enter in Column D. If there is local withholding on your 1099-MISC, 1099-NEC or more commonly your W-2G enter in line 3B. Calculate Total Other Income and place in Column D, Line 4D and also on Line 2 on Page 1 of this return.

**Line 3. Net Loss Carry Forward from Schedule NOL (Figure cannot exceed the amount on Line 2)**

**SCHEDULE NOL: Unused Loss Carry Forward (LCF).** Fill in the unused LCF for 2020 thru 2024 and the current year if applicable. Total this line.

**Loss Used THIS Year.** List LCF's used under the appropriate year of usage. Total this Line and place on Line 3, Page 1 of the return.

**Loss Carried Forward to NEXT TAX YEAR.** Subtract the Loss Used this Year from the Unused LCF in each column. *For the 2025 tax year, any remaining 2020 LCF will not be allowed since we have a 5-year LCF limit.*

**Line 4. Adjusted Business/Rental Income** - Subtract Line 3 from Line 2. CANNOT BE A NEGATIVE.

**Line 5. Adjusted net income subject to Toledo income tax.** - Add Line 1 and Line 4.

**Line 6. Toledo Income Tax.** - Multiply Line 5 by .025 or 2.5% and enter here.

**Line 7. Toledo Income Tax withheld by employers.** Add Box 2 from Worksheet A and Box 3B from Worksheet B and enter here.

**Line 8. Other Municipality Tax withheld by employers.** Add Box 3 from Worksheet A for use by part-year residents only.

**Line 9. Estimated payments.**

Line 9a. Enter estimated payments made directly to the city of Toledo.

Line 9b. Enter credit from tax year 2024.

Line 9c. Enter the total of Line 9a and Line 9b.

**Line 10. Total allowable credits.** Enter the total of Lines 7, 8 and 9c.

**Line 11. Balance Due.** If Line 10 is less than Line 6, enter the difference here. **PAYMENT IS REQUIRED WITH YOUR RETURN.** (If amount is \$10.00 or less, no payment is due, but the return is required to be filed). Make check or money order payable to "COMMISSIONER OF TAXATION".

**Line 12.** If Line 11 is less than \$200, skip to Line 12. If Line 11 is \$200 and greater, complete the 2025 Form 2210 (Underpayment of Estimate Penalty) located on our website. Place the Total column on Line 10 of the 2024 Form 2210 here. *NOTE: **Estimate 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 15<sup>th</sup> following the current tax year (**for individuals**) you are subject to penalties and interest even if the tax is paid in full by the due date. Note that 100% of the preceding tax year must have been for a full 12 month period and the tax return was filed).*

**Line 13. Penalty:** Late Payments on Returns--The penalty is 15% of the amount not timely paid at the time that this tax return is due. **Interest** at 9% per annum for calendar year 2026 will be assessed on each month that the payment was unpaid. Monthly rate for 2026 is .0075.

**Late filing fee.** Failure to timely file a return by the due date (except for estimate payments) will incur a \$25 fee in addition to the Late Payment Penalty. Filers who file late and have no balance due or a refund will also be assessed the Late Filing Fee.

**Line 14.** Add Lines 11, 12 and 13. This is your total balance due.

**Line 15. Refund/Credit.** If Line 10 is greater than Line 6, enter the difference here, if more than \$10.

**Line 16 and Line 17.** Disburse Line 15 as follows. If the amount on Line 15 is more than \$10, complete these 2 Lines to let us know what to do with your overpayment and check the appropriate box at the top of page 1.

**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 valid state issued ID showing your name and birthdate or a photo ID and a copy of your birth certificate.

**REMEMBER TO ATTACH YOUR PERSONAL W2'S** to page 1 of this return. Attach all applicable W2G's and Schedules for income/losses shown in Worksheet B (if applicable). Also, you must include your Federal Form 1040 to include Federal Schedule 1 and any 1099-NEC/1099-MISC forms.

### **OTHER INSTRUCTIONS**

#### **SCHEDULE Y – Business Apportionment Formula**

This Schedule is for allocation of schedule income that was only partially earned in Toledo - note that rental income should not be allocated, but should be based on actual income within Toledo.

**Steps 1, 2 and 3** of this formula enter in column A the amount located everywhere, and in column B list the amount located only within Toledo. Note that in Step 1, it is the average original cost of real and tangible personal property and/or the gross annual rentals multiplied by 8 and added together if both are used to determine the value of tangible and real business property.

In column C, list the result of dividing the amount in column B by the amount in column A.

**Step 4** - Total the percentages shown in column C.

**Step 5** – Divide the percentage shown in Step 4 by the total number of percentages used. Enter the result on Step 5 Column C, and in Column C Line 1 of Worksheet B.

Please note that just having an entry in column A Located Everywhere for any one step and no entry in column B for located in Toledo does not mean that that percentage wasn't used. If there is an entry in the Located Everywhere column that counts as a percentage used even if the percentage in Toledo is zero.

**SCHEDULE Y-1 – Reconciliation of Schedule Y Wages to Withholding Returns.** The purpose of this schedule is to provide a place to explain any reasons why Toledo would not have received 2.5% tax on the wages shown in Schedule Y, Step 2 Located in Toledo.

1. Enter the federal ID, name, and address of the account under which withholding was remitted, if different than the federal ID and name shown on this return.
2. If you issued 1099-MISC/NEC to Toledo residents, answer yes to this question and attach copies to this return.

If this is an amended return, please check the box in the upper right corner on page 1 and include a copy of the originally filed return.

**REMEMBER TO SIGN YOUR RETURN (BOTH SPOUSES MUST SIGN JOINT RETURN) EVEN IF YOU HAVE REQUESTED ANY REFUND TO BE ASSIGNED TO YOUR RESIDENT CITY. IF YOU WANT YOUR PREPARER TO BE ABLE TO DISCUSS THIS RETURN WITH US, CHECK THE BOX UNDER YOUR SIGNATURES AND MAKE SURE THE PREPARERS INFORMATION IS ON THE RETURN. FAILURE TO SEND YOUR RETURN TO THE CORRECT ADDRESS WILL CAUSE A DELAY IN PROCESSING.**

**MAIL YOUR RETURN TO:**

**REFUND DUE**

City of Toledo Income Tax  
PO Box 902  
Toledo, OH 43697-0902

**PAYMENT ENCLOSED**

City of Toledo Income Tax  
PO Box 632014  
Cincinnati, OH 45263-2014

**NO PAYMENT ENCLOSED**

City of Toledo Income Tax  
PO Box 929  
Toledo, OH 43697-0929

**WORKSHEET NRR – NON RESIDENT REFUND COMPUTATION – PAGE 3**

This is for use by a Non Resident whose employer withheld Toledo tax from their wages while they worked outside of Toledo. **PLEASE NOTE THIS FORM MUST BE COMPLETED ENTIRELY AND THE EMPLOYER CERTIFICATION MUST BE SIGNED AND BE INCLUDED WITH THE RETURN WHEN FILED.** See additional instructions on our website as to the taxability of wages and definitions of work locations that changed due to revision of Ohio Revised Code Section 718 as a result of House Bill 5 requirements.

A separate NRR Worksheet will need to be completed if both spouses on a joint return are claiming days worked outside of Toledo when Toledo tax was withheld.

A separate NRR Worksheet will need to be completed if more than one employer.

Enter the Street Address, City, State and Zip Code where you resided at the time you worked for this employer while working outside of Toledo and having Toledo Tax withheld. Please list the type of work you performed, or your job title, or classification.

Lines 1-10 are based on a work year of 260 days (representing five (5) days per week times 52 weeks). If your schedule differs from this, adjust the formula accordingly. Sick, vacation and holiday pay are taken into account by the formula. ***You must have your employer complete the certification at the bottom of page 3.***

Line 1. Enter the total number of paid vacation days taken during the entire year.

Line 2. Enter the total number of paid holidays for the entire year.

Line 3. Enter the total number of paid sick leave days taken during the entire year.

Line 4. Add Lines 1 through 3.

Line 5. Subtract Line 4 from 260 or your total workdays in a year. You must provide substantiation if your situation dictates a different formula being used.

Line 6. Enter your qualifying wages for this employer. Enter the greater of Box 5 or Box 18 of your Form W-2.

Line 7. Divide Line 6 by Line 5 to arrive at your average daily income for this employer.

Line 8. Enter the total days worked outside of the City of Toledo.

Line 9. Subtract Line 8 from Line 5. This is your total day working in the City of Toledo.

Line 10. Multiply Line 9 by Line 7. Enter this figure in Worksheet A of Page 2 along with any other taxable wages you and/or your spouse earned.

Have your employer complete and sign the Certification statement below.

If you would like your refund to be assigned to your city of residence, complete and sign this box. **Page 1 of this return must also be signed by you and your spouse (if filed jointly).**

Have your employer complete and sign the **Employer Certification** portion of this section to include that they are certifying that you did work in the city of Toledo during the period indicated. Failure to have this section signed and completed will result in your form being returned to you and delaying your refund processing.

**\*\*YOU MUST COMPLETE THE ENTIRE TOLEDO INDIVIDUAL TAX RETURN AND SIGN PAGE 1 IN ORDER FOR YOUR CLAIM FOR NON RESIDENT REFUND TO BE ACCEPTED.**

THE FOLLOWING LISTS ARE FOR REFERENCE PURPOSES ONLY. THEY ARE NOT MEANT TO BE EXHAUSTIVE OR ALL INCLUSIVE. THEY CAN BE SUBJECT TO REVISION WITHOUT NOTICE. THIS LIST IS IN ADDITION TO WAGES, COMPENSATION, SELF-EMPLOYMENT, RENTAL & FARM INCOME.

**EXAMPLES OF OTHER TAXABLE ITEMS ARE:**

1. Bonuses
2. Civilians working for the Military
3. Contributions made by or on behalf of employees (including those through a cafeteria plan) to a qualified deferral plan (401k, 403B, 457 and similar plans) are taxed in the year earned and the deferral is not permitted. However, matching contributions by an employer through a cafeteria plan are not taxable.
4. Contributions made by employees or on their behalf to a tax-deferred annuity or stock purchase plan
5. Cost of group term life insurance over \$50,000.00 (unless part of a cafeteria plan)
6. Director Fees
7. Executor fees
8. Excess employee discounts
9. Excess moving expense reimbursements (amounts that are taxable for Medicare wages)
10. Income from golden parachute payments
11. Income from guaranteed annual wage contracts
12. Income received as a result of a covenant not to compete (except for specifically enumerated items that are otherwise not taxable)
13. Jury duty income
14. Lottery and Gambling winnings (cannot be offset by losses)
15. Prizes, awards and gifts as a result of employment
16. Prizes and winnings from sweepstakes where money was tendered to enter
17. Profit sharing
18. Severance pay
19. Sick and/or vacation pay
20. Stipends with a work requirement (vows of poverty are not recognized)
21. Short-term disability pay if received as a benefit from employment (a third-party payer is not required to withhold municipal tax)
22. Stock bonus incentive plans
23. Stock options
24. Supplemental unemployment benefits (SUB PAY not withheld upon by 3rd party payer)
25. Tips
26. Wage continuation plans (including retirement incentives and buy-outs)

**EXAMPLES OF INCOME THAT IS NOT TAXABLE:**

1. Active Duty Military pay including reserve pay
2. Alimony
3. Annuities (when they are being distributed)
4. Capital Gains
5. Clergy housing allowance (note that excess allowance is taxable)
6. Dividends
7. Government allotments
8. Income earned by persons aged 17 and under
9. Insurance benefits – unless your employer paid the premiums
10. Interest Income
11. Long-term disability payments (Social Security award letter required)
12. Meals and lodging required on premises
13. Non-resident Subchapter S corporation income to a resident member/shareholder
14. Patent and copyright income
15. Pension income
16. Religious, fraternal charitable, educational institutions that is derived from tax-exempt activities or tax exempt real property
17. Royalties
18. Social Security Benefits
19. State unemployment benefits (Not the same as SUB PAY which is taxable)
20. Welfare payments
21. Worker's compensation