



# CITY OF TOLEDO 2021 INDIVIDUAL NON RESIDENT TAX RETURN

**DUE ON OR BEFORE 4/18/2022**

PLEASE CHECK IF A  
REFUND   
CREDIT TO 2022   
AMENDED   
BALANCE DUE

ACCOUNT #	SOCIAL SECURITY #
SPOUSE ACCOUNT #	SPOUSE SOCIAL SECURITY #

Did you change residence during 2021? Yes  No

Did you file a Toledo tax return in 2020? Yes  No

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

Should your Tax account be inactivated? Yes  No

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

Single  Married Filing Joint  Married Filing Separate

PRINT First Name, Middle Initial, Last Name

Name \_\_\_\_\_

Address \_\_\_\_\_

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) \_\_\_\_\_

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

**Attach a copy of your W2s, W2-Gs, schedules: C, E, F and any 1099s 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.**

Email: [incometax@toledo.oh.gov](mailto:incometax@toledo.oh.gov)

INCOME	1. W-2 Income (Box 1 from Worksheet A or Line 4 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>	
	TAX	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. \$ _____
	TAX WITHHELD, PAYMENTS & CREDITS	9. Estimated payments 9a \$ _____ and Credit from 2020 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. \$ _____
	BALANCE DUE	12. Add 2210 assessment for Underpayment of Estimated Tax (see instructions) .....	12. \$ _____
		13. Add Penalty & Interest for Late Payment (see instructions).....	13. \$ _____
		14. Balance due to include penalty & interest (add Lines 12 + 13 + 14).....	14. \$ _____
	ESTIMATE FOR NEXT YEAR OR REFUND	15. If Line 10 is greater than Line 6, enter the difference here, if more than \$10 ....	15. \$ _____
	Disburse as follows:		
	16. CREDIT APPLIED TO NEXT YEAR (Check box at top of form) .....	16. \$ _____	
	17. REFUND (Check box at top of form) .....	17. \$ _____	

**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 Here      Your Signature → \_\_\_\_\_ Date \_\_\_\_\_

If a joint return both must sign      Spouse 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 2022 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 993 Toledo, OH 43697-0993	NO PAYMENT ENCLOSED CITY OF TOLEDO INCOME TAX PO BOX 929 Toledo, OH 43697-0929
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Your Signature → \_\_\_\_\_ Date \_\_\_\_\_

Print Name → \_\_\_\_\_ PTIN \_\_\_\_\_

Phone Number → \_\_\_\_\_

**Paid Preparer's Use Only**

**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 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 _____) Totals →			1)	2)	3)

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

**WORKSHEET B** **BUSINESS 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 Business 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 .....	_____	_____	_____ %
<b>Did your employees remote during 2021? Yes <input type="checkbox"/> No <input type="checkbox"/></b>			
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)	2016	2017	2018	2019	2020	2021	TOTAL
Unused Loss Carryforward							
Percentage	100%	50%	50%	50%	50%		
Loss Used THIS YEAR (Enter TOTAL Line 3, Page 1)							
Loss Carried Forward to NEXT TAX YEAR							

<b>WORKSHEET NRR</b>	<b>NON-RESIDENT REFUND</b>
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**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 \_\_\_\_\_, 2021 THRU \_\_\_\_\_, 2021, 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 part of the year outside the city 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 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 Part 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	