



CITY OF TOLEDO 2020 INDIVIDUAL TAX RETURN

DUE ON OR BEFORE 4/15/2021

PLEASE CHECK IF A
 REFUND
 CREDIT TO 2020
 AMENDED
 BALANCE DUE

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

Are you a Toledo Resident? Yes No
 Did you file a Toledo tax return in 2019? 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

1. W-2 Income (Box 1 from Worksheet A or Line 4 from Page 3 if filing NRR)	1. \$ _____
2. Business/Rental Income (Line 5D 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. \$ _____
6. Toledo Income Tax – Enter 2.25% of Line 5	6. \$ _____
7. Toledo Income Tax withheld by employers (add Box 2 from Worksheet A and Box 4B from Worksheet B)	7. \$ _____
8. Tax withheld to other municipalities or JEDDs – Do not exceed 2.25% (Box 3 from Worksheet A) (Non Residents Enter \$0.00).....	8. \$ _____
9. Tax paid to other municipalities or JEDDs (Attach other city/JEDD tax return). (Non Residents Enter \$0.00)	9. \$ _____
10. Estimated payments 10a \$ _____ and Credit from 2019 10b \$ _____ Total 10a + 10b = 10c. \$ _____	10. \$ _____
11. Total allowable credits (add 7, 8, 9 and 10c)	11. \$ _____
12. Balance due (subtract Line 11 from Line 6) PAYMENT IS REQUIRED WITH RETURN if more than \$10	12. \$ _____
13. Add 2210 assessment for Underpayment of Estimated Tax (see instructions)	13. \$ _____
14. Add Penalty & Interest for Late Payment (see instructions).....	14. \$ _____
15. Balance due to include penalty & interest (add Lines 12 + 13 + 14).....	15. \$ _____
16. If Line 11 is greater than Line 6, enter the difference here, if more than \$10	16. \$ _____
Disburse as follows: 17. CREDIT APPLIED TO NEXT YEAR (Check box at top of form)	17. \$ _____
18. REFUND (Check box at top of form)	18. \$ _____

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 2021 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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Paid Preparer's Use Only

Your Signature → _____ Date _____
 Print Name → _____ PTIN _____
 Phone Number → _____

WORKSHEET A W-2 INCOME

ENTER TOTAL COMPENSATION RECEIVED				
Print Employer's Name	Locality Where You Work	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 2.25%	Column C Toledo%	Column D Toledo Taxable Income Column A x Column C
1	Schedule C - Business Income (Combine the net profit and loss from Line 31 of all Schedule C's)			%	
2	Schedule E - Rental Income (Residents enter profit(loss) from ALL properties (Line 21 of Schedule E). Non-residents enter only profit(loss) from Toledo properties)			100%	
3	Schedule E - Partnership/Shareholder K-1 Income (Residents enter profit(loss) Schedule E Line 32 from all <u>NON-TOLEDO</u> partnerships (see instructions))			100%	
4	Miscellaneous Income (Gambling income, 1099-MISC, Schedule F)		4B) \$	100%	
5	Total Business Income (Loss) Combine Lines 1 through 4 and enter this amount on Page 1, Line 2				5D) \$

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	_____	_____	_____ %
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 or 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)	2015	2016	2017	2018	2019	2020	TOTAL
Unused Loss Carryforward							
Percentage	100%	100%	50%	50%	50%		
Loss Used THIS YEAR (Enter TOTAL Line 3, Page 1)							
Loss Carried Forward to NEXT TAX YEAR							

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

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

If as a Non-Resident you worked part of the year outside of Toledo and your employer withheld Toledo taxes on your income during that time complete all information requested. EMPLOYER CERTIFICATION MUST BE COMPLETED AND SIGNED. INCLUDE WHEN FILING THIS SCHEDULE ALONG WITH ALL PAGES OF THIS FULL RETURN. (For days that can be counted as days worked outside of Toledo see instructions – Note WEEKEND days are NOT included as days worked outside of Toledo if the employee’s salary is based on a 40 hour Monday-Friday workweek. Days spent “working at home” are NOT included as days outside Toledo unless you have a separate letter from your employer stating that the employer does not provide you an office and you work at home at your employer’s request. If you spent 20 or more days in an Ohio city, a return should be filed with that city. **Vacations, holidays, and sick days are not to be included as days worked outside Toledo.**

Total No. days worked outside Toledo from below _____ = _____ % of time worked outside Toledo
 No. of work days in the year (52x5) 260 (4 decimal places, example 25.65% = .2567)

1. Enter % of time worked outside of Toledo (from above calculation) _____ %
2. List wages for the job \$ _____
3. Multiply Line 2 by Line 1 \$ _____
4. Subtract Line 3 from Box 1 of Worksheet A \$ _____ (Enter here and on Page 1, Line 1)

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.

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

EMPLOYER CERTIFICATION – REQUIRED WHEN REQUESTING CREDIT FOR DAYS WORKED OUTSIDE TOLEDO BY NON-RESIDENTS WH HAD TOLEDO TAX WITHHELD.

Under penalty of perjury, the undersigned employer representative states that during the year referenced above the employer withheld 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

LOG OF DAYS WORKED OUTSIDE OF TOLEDO

STREET, CITY AND STATE	EXACT DATE(S)	BUSINESS PURPOSE	NUMBER OF DAYS

(Attach additional logs if needed)

2020 TOLEDO INDIVIDUAL TAX RETURN FORM INSTRUCTIONS

DUE DATE: APRIL 15, 2021

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

PLEASE NOTE THAT THIS FORM IS TO BE USED BY BOTH INDIVIDUAL RESIDENTS AND NON-RESIDENTS.

INSTRUCTIONS FOR COMPLETING THE RETURN:

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

Fill in your First Name and 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 and Initial, Social Security Number and Last Name (if different).

Enter your Home Address Number and Street, City, State and Zip Code and also that of your Spouse's if their address (number street, city, state and zip) if it is different.

Enter your phone number and an email address that would 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).

Answer the question regarding filing and residency during the tax year. If you filed a Toledo tax return in 2019 and your account should be closed, mark the box if necessary and give us 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.

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 was other 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 in Box 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 Box 1, Column D of Worksheet B. Also if you had rental properties, and file a Schedule E, do the same calculations (Line 21) excluding the rental properties located in Toledo. The entire profit (Line 21) of rental properties located in Toledo is taxable regardless of your residency. Add the calculation of Non-Toledo rentals and Toledo rentals together and place in Box 2, Column D of Worksheet B. Do the same calculation for Non-Toledo Partnership K-1 income and place in Box 3, Column D of Worksheet B.

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 the Spouse's Name, Social Security Number and the Spouse's Toledo Account number.

Line 1. W-2 Income (Box 1 from Worksheet A or Line 4 from Page 3 if filing Non-Resident Refund - 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 worked, your gross wages from the greater of Box 5 or Box 18 of the W2, the Toledo income tax withheld the amount of Toledo 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 or amount paid directly to another municipality (attach other municipal return(s)). *(An **Additional Compensation of Wages** worksheet is available on our website for more W-2's).*

Instructions for Schedule NRR on page 3 of this return: (only use this section if part of your wages were earned outside of Toledo as a non-resident and you had Toledo tax withheld on that income). *(For joint returns, each spouse will need to complete this Schedule separately and combine their answers on page 1 as applicable.* If you as a non-resident had wages earned outside of Toledo that had Toledo tax withheld, please mark the Box provided and complete Part D and the Employer Certification and attach to this return. (More detailed instructions are located on page 4 of these instructions).

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 4B. Calculate Total Business Income and place in Column D, Line 5 and also on Line 2 on Page 1 of this return. **Line 3, Worksheet B, Schedule E-Partnership/Shareholder K-1 Income:** Toledo residents should not include their K-1 income unless the partnership is **not** located in Toledo. If the partnership is located outside of Toledo, the K-1 income/loss should be included on Line 3 of Worksheet B. A copy of the K-1 should be attached to the return to include any attachments to the K-1. Toledo residents may take credit for income taxes paid by the non-Toledo partnership to other municipalities. Put this amount paid by the non-Toledo partnership on Page 1, Line 9.

Instructions for Schedule Y - Business Apportionment Formula on page 2 of this return: (Please note; only non-residents of the city of Toledo are to use this schedule. Residents must provide tax returns filed with other municipalities in order to take credit for business income earned outside Toledo) 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 here and on Worksheet B, Line 1, Column C.

**Please note that just having an entry in column A 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.

Instructions for Schedule Y-1 – Reconciliation of Schedule Y wages listed to W-3 Withholding Return: Line 1. Any WAGES located in Toledo must have had Toledo income tax withheld. Enter here the Name and the Federal Employers Identification Number (FEIN) where the Toledo tax was remitted if not under your account. Line 2. Were there any 1099-MISC and/or 1099-NEC forms issued to Toledo residents or anyone working in Toledo? Check the appropriate box and attach a copy of all 1099-MISC and 1099-NEC forms if applicable.

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 2015 thru 2019 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 2021 tax year, any remaining 2015 LCF will not be allowed since we have a 5-year LCF. Through the tax year 2016, 100% of the LCF's can be used to offset any current gain for 5 years. Beginning in 2017, only 50% of the LCF's can be taken against the current liability with the remainder carried forward to the next year.*

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 time .0225 or 2.25% and enter here.

Line 7. Toledo Income Tax withheld by employers. Add Box 2 from Worksheet A and Box 4B from Worksheet B and enter here.

Line 8. Tax WITHHELD to other municipalities or JEDDs. Enter Box 3 from Worksheet A. CANNOT EXCEED 2.25%. If you are a non-resident of Toledo, credit cannot be given for withholding of other municipalities, thus enter \$0 here.

Line 9. Tax PAID to other municipalities or JEDDs. You must include a copy of the Municipal/JEDD tax return filed in order to take credit for these taxes paid. CANNOT EXCEED 2.25%. If you are a non-resident of Toledo, credit cannot be given for paying other municipalities, thus enter \$0.00 here.

Line 10. Estimated payments.

Line 10a. Enter estimated payments made to directly to the city of Toledo.

Line 10b. Enter credit from the tax year 2019.

Line 10c. Enter the total of Line 10a and Line 10b.

Line 11. Total allowable credits. Enter the total of Lines 7, 8, 9 and 10c).

Line 12. Balance Due. If Line 11 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). Make check or money order payable to the "COMMISSIONER OF TAXATION".

Line 13. The penalty is generally 15% of Line 12 unless payments were made during the tax year. If this is the case, complete the 2020 Form 2210 (Underpayment of Estimate Penalty) located on our website. Place either 15% (.15) of Line 12 or the Total column on Line 10 of the 2019 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 15th 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 that the tax return was filed).**

Line 14. 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 7% per annum for 2019 and 7% per annum for 2020 will be assessed on each month that the payment was unpaid. Monthly rate for 2019 is .5833% and for 2020 is .5833%.

Late filing fee. Failure to timely file a return by the due date (except for estimate payments) will incur a \$25 per month fee up to \$150 for a return filed 6 months late in addition to the Late Payment Penalty. Filers who file late and have no balance due will also be assessed the Late Filing Fee.

Line 15. Add Lines 12, 13 and 14. This is your total balance due.

Line 16. Refund/Credit. If Line 11 is greater than Line 6, enter the difference here, if more than \$10.

Line 17 and Line 18. Disburse Line 16 as follows. If the amount on Line 16 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.

REMEMBER TO ATTACH YOUR PERSONAL W2'S to page 1 of this return. Attach all applicable 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-MISC and/or 1099-NEC forms.

If this is an amended return please check the box on page 1 upper right corner 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.

MAIL YOUR RETURN TO:

REFUND DUE	PAYMENT ENCLOSED	NO PAYMENT ENCLOSED
City of Toledo Income Tax PO Box 902 Toledo, OH 43697-0902	City of Toledo Income Tax PO Box 993 Toledo, OH 43697-0993	City of Toledo Income Tax PO Box 929 Toledo, OH 43697-0929

SCHEDULE 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 THAT THIS FORM MUST BE COMPLETED ENTIRELY AND THAT 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.

Note that vacation, holidays and sick days do not count as days worked outside of Toledo. The preponderance of the day rules per OCR 718 will apply.

A separate NRR Wage Computation Section will need to be completed if both spouses on a joint return are claiming days worked outside of Toledo when Toledo tax was withheld. Separate Page 3's will need to be completed if for 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 out of Toledo and having Toledo Tax withheld. Please list the type of work you performed or your job title or classification.

Using the **"LOG OF DAYS WORKED OUTSIDE OF TOLEDO"** on the bottom of this page, list each date you worked out of Toledo, including the actual street address, city and state and exact days along with the business purpose for your being

at that location. If there is a period of time you worked at that location state the period in the Exact Date column and total the number of days and list that number in the column for the number of days worked at each location. If you need additional lines please use the **Expanded Log Page** that can be found on our website and include that when filing.

Enter the total number of days worked outside Toledo from the Number of Days column as the numerator over the number 260 (260 represents 5 days a week 52 weeks a year). Divide the total number of days worked outside Toledo by 260. Enter the result as a percentage for example $.2567 = 25.67\%$

Enter the percentage of time that you just computed on Line 1. On Line 2 enter the wages for the job.

Multiply line 2 by line 1 and enter that amount on Line 3. This is the income you earned outside of Toledo. Enter the amount from Line 3 on Page 1, Line 1 of this return. (Note each spouse needs to compute their wage adjustment separately if they worked outside Toledo when Toledo tax was withheld).

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. They are certifying that you did not 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 TO BE ACCEPTED.**