

2021 Findlay Income Tax Return

P.O. Box 862 Findlay, OH 45839-0862

Due April 15 or 105 days after the end of the fiscal period.

Phone: 419-424-7133
Fax: 419-424-7410

Fiscal period: _____, thru _____

findlayohio.com

Your Social Security number(s) must appear below.

Your SSN _____ - _____ - _____

Spouse's SSN _____ - _____ - _____

If you moved during 2021 or 2022, show the date(s) below

Date moved into city _____ / _____ / _____

Date moved out of city _____ / _____ / _____

Fed. ID No. _____ - _____

Print your full name(s) and current address above.

| | | | | |
|---|--|---|--------------------------------|----------------------|
| PAYMENTS | 01. Findlay city income tax withheld from your wages (W-2 box 19) (To be used by individuals only) | 01. | <input type="text"/> | |
| | 02. Credit for tax paid to other cities or villages (Eliminated January 1, 2009. This line is zero.) | 02. | <input type="text" value="0"/> | |
| | 03. Tax payments you already issued directly for the City of Findlay for 2021 (Do not round) | 03. | <input type="text"/> | |
| | 04. Prior-year overpayments greater than \$10 to be applied to this tax year (Do not round) | 04. | <input type="text"/> | |
| | 05. Total payments and credits (Add lines 1 thru 4; Do not round) | 05. | <input type="text"/> | |
| INCOME | 06. Wages: Use box 5 of W-2. If box 5 is zero, see instructions. (Number of W-2s attached _____) | 06. | <input type="text"/> | |
| | 6a. When applicable, _____% of wages not taxable (Attach explanation and see instructions) | 6a. | <input type="text"/> | |
| | 07. Business income or (loss) (Attach Federal Schedule C, K-1, Form 1120, 1120S, 1065) | 07. | <input type="text"/> | |
| | 08. Rental income or (loss) (Attach Federal Schedule E) | 08. | <input type="text"/> | |
| | 09. Farm income or (loss) (Attach Federal Schedule F) | 09. | <input type="text"/> | |
| | 10. Other income (Interest, dividends, unemployment, 1099-R income, and alimony are <u>not</u> taxable.) | 10. | <input type="text"/> | |
| | 11. Carry-forward loss (Five-year limit; Attach carry-forward loss worksheet; See ORC 718.01) | 11. | <input type="text"/> | |
| | 12. Unreimbursed employee business expenses (Attach Federal Form 2106, 1040, & Schedule A) | 12. | <input type="text" value="0"/> | |
| | 13. Wages, profits, and other income subject to Findlay income tax (Lines 6 thru 12) See instructions | 13. | <input type="text"/> | |
| | 14. Findlay city income tax liability (1.00% of line 13) | 14. | <input type="text"/> | |
| | PEN / INT | 15. Late filing penalty (\$25 - \$150) _____ | 16. Late payment penalty _____ | |
| | | 17. Total penalty (Line 15 plus line 16) | 17. | <input type="text"/> |
| | | 18. Interest (0.417% of the delinquent tax per month) | 18. | <input type="text"/> |
| | 19. Total tax liability, penalty, and interest (Add lines 14, 17 & 18) | 19. | <input type="text"/> | |
| 20. If line 19 is greater than line 5, subtract line 5 from line 19. This is the amount you owe. | 20. | <input type="text"/> | | |
| 20a. Payment enclosed with this return. Make check payable to City of Findlay. | 20a. | <input type="text"/> | | |
| 21. If line 5 is greater than line 19, subtract line 19 from line 5. This is the amount you overpaid. | 21. | <input type="text"/> | | |
| a. Amount to be refunded. | <input type="text"/> | b. Amount to be applied to _____ | <input type="text"/> | |

I certify, to the best of my knowledge and belief, that the information shown on this document is true, correct, and complete. If necessary, may we contact the preparer? _____

If the balance due is \$10 or less, do not pay the balance. If the overpayment is \$10 or less, a refund or credit will not be allowed.

Your signature _____ Date _____ Day Phone _____

Signature of preparer _____ Date _____

Spouse's signature (only if joint return) _____ Date _____

Address & phone number of preparer _____

Schedule T Credit for Tax Paid to Other Cities or Villages (To be used by Findlay resident individuals only)

The credit was rescinded effective January 1, 2009.

$$\frac{0}{\text{Income Earned in Other City or Village}} \times \frac{0}{\text{Credit Rate}} = \frac{0}{\text{Allowed Credit (To line 2 on front)}}$$

Schedule X Reconciliation With Federal Income Tax Return (For businesses only; See Ohio Revised Code 718.01)

| | | | |
|---|----|----|--|
| 1. Federal taxable income before net operating loss and special deductions: Form 1120, Line 28 If not a C corporation, the Form, Schedule, and line number with which you began: | 1 | \$ | |
| 2. Deduct: Intangible income included in the amount reported on line 1 above such as interest, dividends, patent and copyright income, and royalties derived from intangible property except intangible income that is directly related to the sale, exchange, or other disposition of property described in IRC Section 1221 | 2 | - | |
| 3. Deduct: Income and gain included in the amount reported on line 1 above directly related to the sale, exchange, or other disposition of property described in IRC Sections 1221 or 1231 except to the extent the income and gains apply to those described in IRC Sections 1245, 1250, or 291 | 3 | - | |
| 4. Deduct: Partnership, LLC, or S corporation IRC Section 179 expenses not already deducted in arriving at the amount reported on line 1 above | 4 | - | |
| 5. Deduct: Partnership, LLC, or S corporation charitable contributions not already deducted in arriving at the amount reported on line 1 above, to the extent they would be deductible by a C corporation | 5 | - | |
| 6. Deduct: Other sources of nontaxable income included in the amount reported on line 1 above Describe | 6 | - | |
| 7. Deduct: Other amounts as allowed by Ohio Revised Code Chapter 718 Describe | 7 | - | |
| 8. Add: Five percent of intangible income reported on line 2 above | 8 | + | |
| 9. Add: Taxes based on or measured by net income and deducted in arriving at the amount reported on line 1 above. Deductions for the Ohio CAT are allowable. | 9 | + | |
| 10. Add: Losses deducted in arriving at the amount reported on line 1 above directly related to the sale, exchange, or other disposition of property described in IRC Sections 1221 or 1231 | 10 | + | |
| 11. Add: Guaranteed payments or similar amounts paid or accrued to current or former partners or members and deducted in arriving at the amount reported on line 1 above | 11 | + | |
| 12. Add: Dividends, distributions, or amounts set aside for or credited to the benefit of REIT or RIC investors and deducted in arriving at the amount reported on line 1 above | 12 | + | |
| 13. Add: Amounts paid or accrued to or for qualified self-employed retirement plans, health insurance plans, and life insurance plans for owners or owner-employees of a non-C corporation business and deducted in arriving at the amount reported on line 1 above | 13 | + | |
| 14. Add: Other items that are not deductible for Ohio municipal income tax purposes Describe | 14 | + | |
| 15. Add: Other items that are not deductible for Ohio municipal income tax purposes Describe | 15 | + | |
| 16. Equals adjusted Federal taxable income for Ohio municipal income tax purposes | 16 | = | |
| 17. Line 16 times _____ % from Step 5 of Schedule Y below. Forward to line 7 on the front of this return | 17 | \$ | |

Tax is imposed first on adjusted Federal taxable income of a partnership, LLC, or S corporation to the extent the business' income is apportioned to Findlay determined by using the Business Allocation Formula in Schedule Y below. Resident individual shareholders (to the extent the S corporation's income is apportioned to Ohio), partners, and members must then report their untaxed distributive shares.

Schedule Y Business Allocation Formula (Not for Resident Individuals; See Ohio Revised Code 718.02)

| | A. In Findlay | B. Everywhere | C. (A ÷ B) |
|---|---------------|---------------|------------|
| Step 1. Average original cost of real & tangible personal property | _____ | _____ | |
| Gross annual rental expense multiplied by 8 | _____ | _____ | |
| Total Step 1 | _____ | _____ | _____ % |
| Step 2. Wage, salary, & compensation expenses | _____ | _____ | _____ % |
| Step 3. Gross receipts from sales | _____ | _____ | _____ % |
| Step 4. Add the percentages in column C | _____ | _____ | _____ % |
| Step 5. Average percentage (Divide total in Step 4 by number of percentages used) | _____ | _____ | _____ % |
| If A and B in a step are zero, the percentage is not used. | | | |