

PORT CLINTON INCOME TAX RETURN

FOR CALENDAR YEAR OR FISCAL PERIOD _____ TO _____

CALENDAR YEAR TAXPAYERS FILE ON OR BEFORE APRIL , FISCAL FILERS FILE WITHIN 105 DAYS OF PERIOD END

FILING IS REQUIRED EVEN IF NO TAX IS DUE
TO FILE: COMPLETE RETURN, SIGN & DATE. INCLUDE COPIES OF ALL W2S, W2GS, 1099, ETC; FEDERAL INCOME TAX RETURN & ALL SCHEDULES, STATEMENTS, EXPLANATIONS, ETC ARE REQUIRED.
PAYMENT OF TAXES & ESTIMATES, IF REQUIRED, IS EXPECTED AT TIME OF FILING.
FAILING TO PAY THE TAXES DUE AND ESTIMATES WILL RESULT IN PENALTIES & INTEREST.

Mail or Drop Off:
City of Port Clinton Income Tax Department
1868 E. Perry Street
Port Clinton, OH 43452
Fax To: 419-732-6558

COMPLETE THE FOLLOWING INFORMATION IN FULL

TAXPAYER(S) NAME: _____
TAXPAYER(S) NAME: _____
ADDRESS: _____
CITY: _____ STATE: _____ ZIP: _____
PHONE: _____
EMAIL: _____

IF YOU MOVED OR HAVE ANY OTHER CHANGES IN STATUS,
COMPLETE THE FOLLOWING:
DATE MOVED INTO PORT CLINTON: _____
PREVIOUS ADDRESS: _____
DATE MOVED OUT OF PORT CLINTON: _____
NAME CHANGE, GIVE PREVIOUS NAME: _____

SOCIAL SECURITY # OR FEDERAL ID # _____ SPOUSE SOCIAL SECURITY # _____

DECLARING EXEMPTION: Please fill out exemption certificate on Page 2. Sign and date bottom of return.

W-2/W-2G WORKSHEET		2	3	4	5	6	7	8
DATE WAGES WERE EARNED (MONTH/DAY) FROM TO		EMPLOYER'S NAME	W-2 WAGES (Box 1, 5 or 18 whichever is greater)	LOCALITY NAME (Box 20)	PORT CLINTON TAX WITHHELD	OTHER CITY WAGES (Box 18)	OTHER CITY TAXES WITHHELD (Box 19)	CREDIT FOR OTHER CITIES (.5% Max)
		TOTALS						

If you want Port Clinton to calculate your tax - STOP, check the box, sign and date the return. **SUBMIT WITH ALL REQUIRED DOCUMENTS**

INCOME	1. Total W-2/W-2G wages from column 3 1	\$
	2. Income from other than wages (from Page 2, line 28) 2	\$
	3. TOTAL PORT CLINTON INCOME. ADD LINES 1 AND 2 3	\$
TAX	4. PORT CLINTON INCOME TAX. MULTIPLY LINE 3 BY 1.5% (0.015) 4	\$
	5. PORT CLINTON income tax withheld from column 5 5	\$
	6. Prior year credits 6	\$
	7. Estimated payments 7	\$
TAX WITHHELD, PAYMENTS AND CREDITS	8. Credit for taxes withheld to other cities from column 8 and 10B..... 8	\$
	9. TOTAL PAYMENTS AND CREDITS. ADD LINES 5 THROUGH 8 9	\$
	10. BALANCE DUE. If line 4 is more than 9, enter balance due here 10	\$
BALANCE DUE, REFUND OR CREDIT	11. Late filing and late payment penalty (see instructions) 11	\$
	12. Interest (see instructions) 12	\$
	13. TOTAL DUE. Add lines 10 through 12. Carry to line 23 below (No tax due if \$10.00 or less) 13	\$
	14. OVERPAYMENT. If line 4 is less than line 9, enter overpayment here..... 14	\$
	15. AMOUNT FROM LINE 14 TO BE REFUNDED (no refund if \$10.00 or less)... 15	\$
	16. AMOUNT FROM LINE 14 TO BE CREDITED TO NEXT YEAR (no credit if \$10.00 or less) 16	\$

DECLARATION OF ESTIMATED TAX – Taxpayers owing more than \$200.00 are required by law to set up and pay, or if employer is not required to withhold.

ESTIMATE FOR NEXT YEAR	17. Total estimated income subject to tax \$ _____ Multiply by tax rate of 1.5% (0.015) 17	\$
	18. Subtract any estimated income tax to be withheld or paid to other cities 18	\$
	19. Balance of city income tax declared. Subtract line 18 from line 17 19	\$
	20. Tax due before credits. Enter at least 25% of line 19 20	\$
	21. Less credits. Enter line 16 from above 21	\$
TAX DUE	22. Net estimated tax due. Subtract line 20 from line 21 22	\$
	23. Enter balance due from line 13 above (No tax due if \$10.00 or less) 23	\$
	24. TOTAL TAX DUE. ADD LINES 22 & 23. PLEASE MAKE CHECKS PAYABLE TO CITY OF PORT CLINTON 24	\$

If this return was prepared by a tax practitioner, check here if we may contact him/her directly with questions regarding the preparation of this return.

The undersigned declares under penalty of perjury that this return (and accompanying schedules) is a true, correct and complete return for the taxable period stated and that the figures used herein are the same as used for Federal Income Tax purposes adjusted to Municipal Income Tax Ordinances.

SIGNATURE OF PREPARER, IF OTHER THAN TAXPAYER _____

DATE _____

SIGNATURE OF TAXPAYER _____

DATE _____

NAME AND ADDRESS OF PREPARER (PLEASE PRINT) _____

TELEPHONE NUMBER _____

SIGNATURE OF SPOUSE (IF JOINT RETURN) _____

TELEPHONE NUMBER _____

SCHEDULE OF INCOME FROM OTHER THAN WAGES

RETURNS WILL NOT BE ACCEPTED WITHOUT COPIES OF FEDERAL INCOME TAX RETURN, 1120, 1120S OR 1065 INCLUDING ALL SCHEDULES, STATEMENTS & EXPLANATIONS, ETC. ENTITIES FILING 1120, 1120S & 1065 MUST INCLUDE ALL K-1, 1099S

FORM OR SCHEDULE	INCOME OR LOSS FROM FEDERAL SCHEDULE	TAX CREDIT ALLOWED FOR TAX PAID TO OTHER CITIES (LIMITED TO 1.5% OF INCOME)
1. SCHEDULE C – BUSINESS INCOME (Attach copy of form and any referenced schedules, statements, explanations, etc.) Attach additional forms as needed.		
2. SCHEDULE E – RENTAL INCOME (Residents enter profit/loss from all properties) Nonresidents enter only profit/loss from Port Clinton properties.		
3. SCHEDULE F - FARM INCOME (Attach copy of form and any referenced schedules, statements, explanations, etc.) Attach additional forms as needed.		
4. SCHEDULE K-1 (Residents enter profit/loss from entities that do not pay Port Clinton tax on entire distributive share.) (Attach copy of K-1)		
5. FORM 1120, 1120S, 1065, 1041 (Attach copy of form and any referenced schedules, statements, explanations, etc.)		
6. TOTAL OF LINES 1 THRU 5		
7. Previous Year Net losses (Beginning with 2023 – 100% Limitation) See instructions (Schedule must be attached)		
8. SUBTRACT LINE 7 from Line 6		
9. MISCELLANEOUS INCOME – 1099 MISC, 1099 NEC, ETC. (Attach copy of all supporting documents)		
10. TOTAL INCOME (LOSS) (Combine Lines 8 & 9 and enter amount from 10A on Line 25 below and amount from 10B on Line 8 on page 1.	10A	10B

SCHEDULE X RECONCILIATION WITH FEDERAL INCOME TAX RETURN (NOT FOR INDIVIDUAL NON-BUSINESS USE)

ITEMS NOT DEDUCTIBLE	ADD	ITEMS NOT TAXABLE	DEDUCT
a. Capital Losses (Excluding Ordinary Losses).....	\$ _____	k. Capital gains (Excluding Ordinary Gains).....	\$ _____
b. Expenses incurred in the production of non-taxable income ...	_____	l. Interest Income.....	_____
c. Taxes based on income (Including Franchise Tax)	_____	m. Dividend Income.....	_____
d. Net operating loss carry forward from Federal Return	_____	n. Section 179 Deduction	_____
e. Amounts paid or accrued on behalf of owners/partners for qualified self employed retirement plans, health insurance and/or life insurance.....	_____	o. Other (explain).....	_____
f. Officers Compensation not included in W-2/W-2G wages	_____	_____
g. Other expenses not deductible (explain)	_____	_____
h. Total additions (enter on Line 26a).....	\$ _____	p. Total Deductions (enter on Line 26b)	\$ _____

SCHEDULE Y BUSINESS ALLOCATION FORMULA (NOT FOR USE WITH SCHEDULE E)

	a. LOCATED EVERYWHERE	b. LOCATED IN PORT CLINTON	c. PERCENTAGE (b + a)
STEP 1 Avg. Original Cost of Real & Tang. personal property	_____	_____	
Gross annual rentals paid multiplied by 8	_____	_____	
Total Step1	_____	_____	_____ %
STEP 2 Gross receipts from sales made and/or work or services performed	_____	_____	_____ %
STEP 3 Wages, salaries, and other compensation paid	_____	_____	_____ %
STEP 4 Total percentages	_____	_____	_____ %
STEP 5 Average percentage (Divide Total Percentages by Number of Percentages Used)			Carry to Line 27b below _____ %

25. Total from Schedule of Income From Other Than Wages above (Line 10A)	\$ _____
26. a. Items Not Deductible.....	ADD \$ _____
b. Items Not Taxable.....	DEDUCT \$ _____
c. Enter excess of Line 26A or 26B	\$ _____
27. a. Adjusted Net Income (Line 25 plus or minus 26C).....	\$ _____
b. Amount allocable to Port Clinton. If Schedule Y is used then, _____% of Line 27a	\$ _____
28. Amount subject to Port Clinton Income Tax (Carry to Page 1 Line 2).....	\$ _____

EXEMPTION CERTIFICATE (Signature is required on page 1)

I have no taxable income because of the reason indicated below:

- RETIRED – I received only pension, Social Security and/or interest or dividend income for the entire year. My retirement date was: _____
- UNDER 18 for the entire year of _____. My date of birth is ____ / ____ / _____. (Attach copy of birth certificate or driver's license)
- ACTIVE MEMBER OF THE U.S. ARMED FORCES for the entire year of _____.
- NO EARNED INCOME for the entire year of _____. Reason for no earned income _____

* Documentation may be required to verify exemption. If a Federal Income Tax Return was filed, you may not be eligible for exemption. (Public assistance, SSI, Unemployment, etc. is not considered earned income.)