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OREGON on the bay
City of Opportunity

Due April 18, 2017

2016 OREGON, OHIO INCOME TAX RETURN

5330 Seaman Road, Oregon, OH 43616
Web: www.oregonohio.org | E-mail: incometax@ci.oregon.oh.us
Phone: (419) 698-7034
Fax: (419) 698-7049

*Items marked with an asterisk (*) **MUST** be entered.*

* Name: _____
* Address: _____
_____

* Your SSN: _____
* Spouse's SSN: _____
Phone Number: (_____)_____
Email Address: _____

DID YOU EARN INCOME IN 2016? ☐ YES ☐ NO
Please check if either apply: ☐ RETIRED ☐ DISABLED
Will you have taxable income next year? ☐ YES ☐ NO

IF YOU MOVED IN 2016 OR 2017, SHOW THE DATE(S) BELOW:
Date moved into Oregon: _____
Previous Address: _____
_____
Date moved out of Oregon: _____
Present Address: _____
_____

PLEASE ATTACH PAGE 1 OF YOUR FEDERAL TAX RETURN WITH ALL APPLICABLE SCHEDULES AND W-2 FORMS

INCOME:

1. Total Qualifying Wages from Worksheet A on Pg. 2, Col. A — 1. $
2. Total Other Taxable Income from Worksheet B on Pg 2, Line 6 — 2. $
3. **Total Income** — 3. $
   - If both Lines 1 and 2 are positive, add them together and put the total on Line 3.
   - If Line 2 is negative, use only the Line 1 figure on Line 3.
4. **LESS** 2106 Expenses (See our website for instructions on submission of 2106 expenses) — 4. $
5. **Total Taxable Income (Line 3 minus Line 4)** — 5. $
6. **Oregon Tax: 2.25% of Line 5** — 6. $

CREDITS:

7. Tax withheld by employer (Total from Worksheet A on Pg. 2 of Col. B + Col. E) — 7. $
8. 2016 Estimates paid to the City of Oregon — 8. $
9. Prior Year Overpayments to Oregon — 9. $
10. Credit for Taxes paid to other cities (for income from Worksheet B, page 2) — 10. $
11. **Total Credits (Total of Lines 7 through 10)** — 11. $
12. **TAX BALANCE (Line 6 minus Line 11)** — 12. $

PENALTY/INTEREST SECTION:

(To be completed only if return & payment are filed after due date or if a 2210 penalty results due to underpayment of estimated tax)

13a. Late Filing Penalty ($25) — 13a. $
13b. Penalty and Interest (Check our website for monthly penalty/interest rates) — 13b. $
13c 2210 Penalty and interest (charged for underpayment of estimated tax) — 13c. $
14. Total penalty & interest (Add lines 13a through 13c) — 14. $
15. **TOTAL BALANCE DUE (Add line 12 and line 14)** — 15. $
   - Refunds made only if the amount is a negative amount of at least $10.00
   - Payment required only if the amount is a positive amount of at least $10.01
   - Make check payable to City of Oregon Income Tax and send to Oregon Income Tax, 5330 Seaman Rd., Oregon, OH 43616.
16. **Overpayment to be refunded $_____ or credited $_____ to your 2017 estimate**

Payments by credit card can be made by visiting our website, www.oregonohio.org/tax-department/tax/payment.html or by calling us at 419-698-7034 between the hours of 8:00 a.m. and 4:30 p.m.

The undersigned declares that this return (and accompanying schedules) is a true, correct and complete return for the taxable period stated and the figures used herein are the same as used for Federal Income Tax purposes, and if an audit of Federal return is made which affects tax liability shown on this return, an amended return will be filed within 3 months.

X _____
Signature — Date

_____
Signature of person preparing this return other than taxpayer — Date

X _____
Signature of Taxpayer's husband or wife, if joint return — Date

_____
Telephone number of preparer (MANDATORY)

IMPORTANT: This form is NOT considered filed until signed by taxpayer and spouse (if applicable).

If you authorize the Income Tax Division to discuss your account with the preparer named below, please check here ☐

Worksheet A - W-2 and 1099 INCOME

EMPLOYERS NAME	CITY EMPLOYED	A WAGES (Greater of Box 5 or 18 on W-2)	B OREGON TAX W/H (Box 19)	C OTHER CITY TAX WITHHELD	D MAXIMUM CREDIT (Column A times .0225)	E ALLOWABLE CREDIT Enter the lesser of column C or D
	TOTALS					

Worksheet B - OTHER INCOME

	SCHEDULES	COLUMN A (Income/Loss From Federal Schedules)	COLUMN B Oregon %	Oregon Taxable Income Column A x Column B
1.	**Schedule C – Business Income** (Combine the net income or loss of all Schedule C's)	$	100.0000 %	$
2.	**Schedule E – Rental Income** (Residents enter profit/loss from ALL properties. Non-residents enter only profit/loss from Oregon properties)	$	100.0000 %	$
3.	**Schedule F – Farm Income** (Residents enter profit/loss from ALL properties. Non-residents enter only profit/loss from Oregon properties)	$	100.0000 %	$
4.	**Schedule K-1 – Partnership Income** (Residents enter profit/loss from entities that do not pay Oregon tax on entire distributive share)	$	100.0000 %	$
5.	**NOL Carry Forward –** (Attach worksheet and enter as a Loss) A net loss cannot be used to offset W-2 income, but may be carried forward 5 years.	$	100.0000 %	$
6.	**Total Income/Loss** (Combine Lines 1 through 5 and enter this amount on Pg 1, Line 2)			$

SCHEDULE Y BUSINESS ALLOCATION FORMULA

This schedule only needs to be filled out by non-residents of Oregon with Schedule C or Schedule E income located in Oregon

	a. LOCATED EVERYWHERE	b. LOCATED IN OREGON, OH	b. PERCENTAGE (b/a)
STEP 1. Average value of real & tangible personal property	_____	_____	
Gross annual rental paid multiplied by 8	_____	_____	
TOTAL STEP 1	_____	_____	_____ %
STEP 2. Wages, salaries, etc. paid employees	_____	_____	_____ %
STEP 3. Gross receipts from sales made and/or work services performed	_____	_____	_____ %
STEP 4. TOTAL PERCENTAGES			_____ %
STEP 5. AVERAGE PERCENTAGE (Divide total percentages by number of percentages used)			_____ %

CITY OF OREGON INCOME TAX INSTRUCTIONS

TAX RATE: The Oregon City income tax rate is 2.25%

WHO MUST FILE:

- All **residents** having taxable income, regardless of their age or where the income is earned. Unlike Federal/State returns, there is no dollar threshold for filing.
- All **resident businesses**, regardless of whether or not the business had a profit.
- Any **non-resident** with income earned within the City of which Oregon city tax was not withheld.
- Any **non-resident business** conducting business within the City regardless of whether or not the business had a profit.

WHO DOES NOT HAVE TO FILE:

- If all tax has been properly withheld by their employer, nonresidents who work inside the city do not have to file. The same is true for retirees whose only source of income is from social security and qualified pensions. If you were sent a tax form and feel you do not need to file, please call our office at 419-698-7034.

WHEN AND WHERE TO FILE:

Taxpayers who end their taxable year on December 31 must file **on or before the IRS due date.** Returns should be sent to the Commissioner of Taxation, 5330 Seaman Rd, Oregon, OH 43616.

DEDUCTIONS FOR UNREIMBURSED EMPLOYEE EXPENSES (Federal Schedule 2106):

Employee business expenses are deductible to the extent that you deduct them on your federal return (subject to 2% AGI reduction per Federal Schedule A). Such expenses are further limited to the extent that Oregon tax is paid. If you do not itemize on your federal return or if your business expenses do not exceed two percent of your federal adjusted gross income as explained on Federal Schedule A, you cannot take this deduction. **A copy of Federal Schedule A and Form 2106 must be attached or the deduction will not be allowed.**

LOSSES: Losses cannot be netted against W-2 wages. However, beginning in 2016 losses and gains from multiple schedules are allowed to be netted against one another. Any loss can be carried forward for up to 5 years to use as an offset against future profits.

EXTENSIONS: If the deadline to file cannot be met, an automatic extension will be granted if the taxpayer received an extension on his/her federal return. If an extension was not requested or received for federal purposes a taxpayer may still request an extension to file his/her city tax by sending a request to the Tax Commissioner by the original due date of the return. **An extension of time to file is not an extension of time to pay.** Payment of any estimated tax due should be sent in by the original due date of the return to avoid a late payment penalty. Although not required by state law, a courtesy copy of the extension by the due date of the return would be appreciated. **A copy of the extension must be attached to the return when filed or the return will be considered late and a late filing penalty will be applied.**

PENALTY AND INTEREST:

- Penalty at the rate of 1.5% per month will be charged on all unpaid tax as of the original due date of the tax.
- Interest (visit City website for rates) will be charged on all unpaid tax as of the original due date of the tax.
- A late filing fee of $25 will be charged in all cases where a return is received by our office dated with a postmark after the due date or extended due date of the return.
- Additional penalty and interest may be charged for underpaying estimated tax. See instructions for Filing Estimated Tax for an explanation.

OTHER FREQUENT QUESTIONS:

- **College Students** – If an individual is a student attending college away from home, they are generally still considered to be an Oregon resident and should file an Oregon return on all income earned for the year.
- **Partial Year Residents** – If you only lived in Oregon during part of the year, you must file a tax return covering that time. Report the amount of income you earned while you lived in Oregon. Pay stubs with year-to-date figures or a statement from your payroll department must be used, if possible.
- **Pass-Through Entities (Partnerships, S Corporations, LLCs, etc.)** – Tax is imposed first and foremost at the entity level, based on the income that is attributable to Oregon. Resident individual general partners, members, and shareholders must then report their untaxed distributive shares on their individual return. Losses are treated identically.
- **Assistance in preparing the City of Oregon return** is available by visiting our office at 5330 Seaman Road. There is no charge for this assistance and an appointment is not necessary. Regular office hours are Monday through Friday from 8:00 a.m. to 4:30 p.m. Please call 419-698-7034 with any questions.

TAXABLE INCOME

- Wages, salaries and other compensation
- Bonuses, fringe benefits, incentive payments, severance pay, vacation pay, stipends, tip income, commissions, fees and other earned income
- Covenants not to compete
- Net housing allowance (if taxable by IRS)
- Cost of group term life insurance in excess of $50,000 (active employees only)
- Income from mineral rights, gas and oil wells, or timber rights
- Resident general partner's income from limited partnership
- Sick pay, including third party sick pay (unless designated as Code J in Box 12 of the W-2)
- Employee contributions to retirement plans and tax deferred annuity plans (including Section 401K, 403b, 457b, etc.)
- Non-qualified pension plan contributions
- Ordinary income portion from stock options
- Net rental income
- Net farm income
- Net profits of businesses, professions, sole proprietorships, etc.
- Income of corporations, partnerships, S-Corporations, estates, or trusts (taxed at the entity level)
- Prizes and gifts, if connected with employment (to the same extent as taxable for IRS purposes)
- Ordinary income from sale for personal business property (Form 4797)
- Director/Executor fees
- Income from jury duty
- Union steward fees
- Strike pay
- Uniform, automobile, moving and travel allowances (in excess of expense)
- Supplemental Unemployment Benefits (SUB pay)
- Compensatory insurance proceeds from lost wage settlements

NON-TAXABLE INCOME

- Interest/dividend income
- Pre-tax contributions made by or on behalf of employees to Section 125 (cafeteria) plans
- Welfare benefits
- Social Security
- Income from qualified pension plans (1099R income)
- State unemployment benefits
- Worker's Compensation
- Proceeds of life insurance
- Alimony/child support
- Government disability payments
- Pollworker income up to $1000
- Military pay (including National Guard)
- Capital Gains
- Royalties derived from intellectual properties such as patents, copyrights and trademarks
- Compensatory insurance proceeds derived from property damage or personal injury settlements
- Gambling/lottery income (unless it is listed on a Schedule C)

DISCLAIMER: The information in these Instructions is not intended to discuss all provisions in the Income Tax Ordinance of the City of Oregon. Please contact our office at 419-698-7034 if you have any questions.

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