Reset Form | Instructions | Print Form

2025 OREGON, OHIO INDIVIDUAL INCOME TAX RETURN

OREGON
OPPORTUNITY ON THE BAY

Due April 15, 2026

5330 Seaman Road, Oregon, OH 43616
Web: www.oregonohio.org | E-mail: incometax@oregonohio.org

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 2025? ☐ YES ☐ NO
Please check if either apply: ☐ RETIRED ☐ DISABLED
Will you have taxable income next year? ☐ YES ☐ NO
Did you work remotely any time during 2025? ☐ YES ☐ NO

IF YOU MOVED IN 2025 OR 2026, SHOW THE DATE(S) BELOW:
Date moved into Oregon: _____
Previous Address: _____
_____

Date moved out of Oregon: _____
Present Address: _____
_____

ATTACH ALL W-2s, PAGE 1 OF YOUR FEDERAL FORM 1040 OR PAGES 1 AND 2 OF YOUR 1040-SR AND ALL APPLICABLE SCHEDULES

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 5	2. $
3.	Less allowable Net Operating Loss Carry Forward from Worksheet B on Pg 2, Line 6	3. $
4.	Total Taxable Business Income (Subtract Line 3 from Line 2)	4. $
5.	**Total Taxable Income** • If both Lines 1 and 4 are positive, add them together and put the total on Line 5. • If Line 4 is negative, use only the Line 1 figure on Line 5.	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.	2025 Estimates paid to the City of Oregon	8. $
9.	Prior Year Overpayments to Oregon	9. $
10.	Credit for Taxes paid from other city returns for income from Worksheet B, page 2 (attach copies)	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 2026 estimate**

Credit Card Payments: www.oregonohio.org/departments/tax/pay-online or 419-698-7034

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.

IMPORTANT: This form is NOT considered filed until signed by taxpayer and spouse (if applicable) and delivered to the City of Oregon.
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. ☐

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) _____

Please send completed forms to the mailing address, email address or fax number listed above.

Worksheet A - W-2 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** Pages 1 & 2 (Residents use Page 2, Line 41. 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.	**1099 NEC or 1099 MISC not included in Schedule C income**	$	100.0000 %	$
5.	**Total Income/Loss** (Combine Lines 1 through 4 and enter this amount on Pg 1, Line 2)			$
6.	**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 %	$

SCHEDULE Y BUSINESS ALLOCATION FORMULA

This schedule only needs to be filled out by non-residents of Oregon with Schedule C 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 unless they are under the age of 18, regardless of where the income is earned. Unlike Federal and State returns, there is no dollar amount threshhold for filing.
- All **resident businesses**, regardless of whether or not the business had a profit.
- Any **non-resident** aged 18 or over 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:

a. Individuals under the age of 18

b. Nonresidents who work inside the city of Oregon only if all tax has been properly withheld.

c. Retirees whose only source of income is from social security and qualified pensions.

DOCUMENTS TO INCLUDE:

- Include copies of all W-2s and page 1 of your federal income tax return form 1040, or pages 1 and 2 of 1040-SR. If income or loss is reported on Line 8, please include Schedule 1. If applicable, you should also include federal schedules C, E and F and any other statements supporting income or loss. All documents will be kept as official attachments to the Oregon return and will not be returned to you. Photocopies are acceptable.

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.

LOSSES: Losses cannot be netted against W-2 wages. However, 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 estimated payment 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. Penalty shall not exceed 15% of the amount not timely paid.
- 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 may be charged in 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 distributive shares on their individual return.
- **Assistance in preparing the City of Oregon return** is available by visiting our office at 5330 Seaman Road or by filling out a Tax Return Completion Request Form and sending it to our office, along with pertinent information. 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.

ATTACH ALL W-2s, PAGE 1 OF YOUR FEDERAL FORM 1040 OR PAGES 1 AND 2 OF YOUR 1040-SR AND ALL APPLICABLE SCHEDULES

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
- Employer paid sick pay
- 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
- 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

- Income for individuals under 18
- Interest/dividend income
- Pre-tax contributions made by or on behalf of employees to Section 125 (cafeteria) plans
- Welfare benefits
- Social Security
- Third Party Sick Pay
- 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.

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