

FILE WITH LONDON INCOME TAX DEPT. PO BOX 387 20 S. WALNUT ST. STE 103 LONDON, OHIO 43140 DUE ON OR BEFORE APRIL 15, OR IRS DUE DATE

INDIVIDUAL INCOME TAX RETURN LONDON, OHIO TAX OFFICE PHONE 740-852-0693 FILING IS REQUIRED EVEN IF NO TAX IS DUE

TAXPAYER SOCIAL SECURITY NUMBER PHONE: Business EMPLOYER

SPOUSE SOCIAL SECURITY NUMBER PHONE: Home EMPLOYER

Please Enter Name and Address Below

Empty box for name and address entry.

Make Check or Money Order PAYABLE TO: City Of London Income Tax Department

Additional Credit Card Payment Options: MC VISA AMEX DISC

Amount of Payment (Note A 2.5% Convenience fee will be added to the amount of the payment)

Acct. No: Exp Date:

3 or 4 Digit Security Code:

IF YOU ARE A NEW RESIDENT, FILING THE FIRST TIME OR YOU MOVED SINCE FILING YOUR TAX RETURN, PLEASE FURNISH YOUR CURRENT MAILING ADDRESS AND DATE OF MOVE.

FILING INSTRUCTIONS ON BACK OF THIS FORM

MOVED INTO LONDON MOVED OUT OF LONDON

THIS GRID ONLY NEEDS TO BE COMPLETED IF YOU PAY TAX TO ANOTHER MUNICIPALITY

Table with 6 columns: EMPLOYERS NAME, CITY EMPLOYED, TAXABLE WAGE, LONDON TAX WITHHELD, OTHER CITY TAX WITHHELD, COLUMN A MULTIPLIED BY .50%, MAX CREDIT ALLOWABLE. Includes a TOTALS row.

ATTACH W-2's HERE

- 1. WAGES, SALARIES, TIPS AND OTHER EMPLOYEE COMPENSATION (TOTAL FROM COLUMN A)
2. OTHER TAXABLE INCOME (PAGE 2 MUST BE COMPLETED), ATTACH APPROPRIATE SCHEDULES.
3. TAXABLE INCOME: LINE 1, PLUS LINE 2 (BUSINESS LOSSES CANNOT BE USED TO OFFSET ANY INCOME ON LINE 1)
4. MUNICIPAL TAX OF LINE 3
5. CREDITS
A. TAX WITHHELD BY EMPLOYER FOR LONDON (TOTAL FROM COLUMN B)
B. CREDIT FOR TAXES WITHHELD OR PAID TO OTHER CITIES LIMIT 0.50% OR LESS (TOTAL FROM COLUMN E)
C. ESTIMATED TAX PAID LONDON (THIS AMOUNT MAY NOT INCLUDE YOUR 4TH QUARTER PAYMENT)
D. PRIOR YEAR OVER PAYMENTS
E. TOTAL CREDITS
6. IF LINE 4 IS GREATER THAN LINE 5, PAYMENTS EXCEEDING \$10 MUST BE PAID WITH THIS RETURN TAX DUE

LATE PENALTY AND INTEREST

YOU DO NOT NEED TO CALCULATE PENALTY AND INTEREST CHARGES. THE CITY OF LONDON WILL CALCULATE ANY PENALTIES AND/OR INTEREST DUE AND SEND YOU A SEPARATE BILL.

A PENALTY MAY BE IMPOSED ON ALL UNPAID INCOME TAX AND UNPAID ESTIMATED INCOME TAX, EQUAL TO FIFTEEN PERCENT (15%) OF THE AMOUNT NOT PAID TIMELY.

THE INTEREST RATE USED SHALL BE ESTABLISHED PER THE OHIO REVISED CODE 718.27.

- 7. OVERPAYMENT TO BE REFUNDED \$ OR CREDITED \$ TO NEXT YEAR ESTIMATE REFUNDS/TAX DUE OF LESS THAN \$10.01 ARE NOT PAYABLE/COLLECTED

NOTICE: By law, all refunds and credits, in excess of \$10.00 are being reported to IRS.

DECLARATION OF ESTIMATED TAX FOR THE YEAR

MANDATORY IF TAX DUE (NOT WITHHELD BY EMPLOYER) IS EQUAL TO, OR GREATER THAN \$200.00 - 15% PENALTY FOR NONPAYMENT

- 8. TOTAL INCOME SUBJECT TO TAX MULTIPLY BY TAX RATE OF 1.5% (.015) FOR GROSS TAX OF
9. LESS EXPECTED TAX CREDITS
A. OVERPAYMENT FROM PRIOR YEAR(S)
B. TAX WITHHELD BY EMPLOYER FOR LONDON
C. TOTAL CREDITS (LINE 9A + 9B)
10. NET TAX DUE (LINE 8 LESS LINE 9C)
11. AMOUNT DUE WITH THIS DECLARATION (NOT LESS THAN 1/4 OF LINE 10) MUST BE PAID WITH THIS RETURN
12. AMOUNT ENCLOSED (LINE 6) \$ + (LINE 11) \$ = TOTAL AMOUNT DUE \$

I CERTIFY THAT I HAVE EXAMINED THIS RETURN (INCLUDING ACCOMPANYING SCHEDULES AND STATEMENTS) AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IT IS TRUE, CORRECT AND COMPLETE. IF PREPARED BY A PERSON OTHER THAN TAXPAYER THE DECLARATION IS BASED ON ALL INFORMATION OF WHICH PREPARER HAS ANY KNOWLEDGE.

Signature of Person Preparing if Other than Taxpayer Date

Signature of Taxpayer or Agent (Required) Date

Address and Telephone Number

Signature of Spouse (if joint return) Date

**PAGE 2**  
**NEEDS TO BE COMPLETED ONLY BY THOSE WHO HAVE TAXABLE INCOME OTHER THAN WAGES**

13. NET PROFIT (LOSS) FROM SCHEDULE C .....	13. \$ _____
14. RENTAL PROFIT (LOSS) FROM SCHEDULE E .....	14. \$ _____
15. OTHER NON-WAGE INCOME (ATTACH EXPLANATION).....	15. \$ _____
16. LOSS CARRY FORWARD FROM PRIOR YEAR(S) (SEE INSTRUCTIONS BELOW) .....	16. \$ _____
17. COLUMN TOTAL (Lines 13 + 14 + 15 + 16).....	17. \$ _____

(If less than zero, use zero – Move to Line 2 on Page 1)

**ALL APPROPRIATE SCHEDULES MUST BE ATTACHED**

**INSTRUCTIONS: Lines 1 through 16**

1. Enter the total of all gross wages. Attach copy of each W-2. Deferred compensation is taxable to municipalities.
2. List all taxable income. Attach appropriate Federal Schedule to verify income, INTEREST, DIVIDEND AND RETIREMENT INCOME ARE NOT TAXABLE.
3. Total taxable income (Business losses **may not** be used to offset salary or wage earnings).
4. Total Taxable income multiplied by 1.5% (.015)
5. A. List tax withheld by employer for London.  
B. Instructions for credit of taxes withheld for other cities.  
If you have paid taxes to another municipality totaling .50% or greater, take the total amount of wages from box #5 or #18 whichever is greater, from all W-2s which reflect other cities paid and multiply this amount by .50%. This is the credit amount you will report on line 5b. **\*\*Beginning January 1, 2021 the City of London will no longer offer a credit for taxes paid to other cities\*\***  
C. Total estimated tax paid to London.  
D. Prior year overpayment of tax applied to this year.  
E. Total of lines 5A through 5D.
6. Subtract line 5 from line 4. Balance due must be paid by the due date of the return. No additional taxes or refunds of less than ten dollars (\$10.00) shall be collected or refunded.
7. Overpayment will be applied to your next year estimate unless you request a refund.
8. Estimate income for this year. IF YOUR EMPLOYER DOES NOT WITHHOLD LONDON TAX FROM YOUR PAYCHECK, YOU ARE REQUIRED BY THE LONDON TAX ORDINANCE TO FILE A DECLARATION OF ESTIMATED TAX AND MAKE QUARTERLY ESTIMATED TAX PAYMENTS. (15% PENALTY FOR NON-PAYMENT)
9. A. Prior year overpayment.  
B. Tax withheld by employer for London.  
C. Total of lines 9A and 9B.
16. LOSS CARRY FORWARD (16)  
For taxable years beginning in 2018, 2019, 2020, 2021, or 2022, a person **may not deduct**, for purposes of an income tax levied by a municipal corporation that levies an income tax before January 1, 2016, **more than fifty percent** of the amount of the deduction. The amount of such net operating loss shall be deducted from net profit that is reduced by exempt income to the extent necessary to reduce municipal taxable income to zero, with any remaining unused portion of the net operating loss carried forward to not more than five consecutive taxable years following the taxable year in which the loss was incurred, but in no case for more years than necessary for the deduction to be fully utilized.

**EXTENSION OF TIME TO FILE**

Any taxpayer that has duly requested an automatic six-month extension for filing the taxpayer's federal income tax return shall automatically receive an extension for the filing of a municipal income tax return. The extended due date of the municipal income tax return shall be the fifteenth day of the tenth month after the last day of the taxable year to which the return relates. An extension of time to file under this chapter **is not an extension of the time to pay any tax due.**

**Other City Tax Credit or JEDD credit**

Credit for taxes paid to other cities or JEDD by City of London residents is allowed to be taken against the City of London tax liability. With proper documentation credit will be given for .50% of taxes being correctly paid to another city. When the tax is not correctly withheld for the city of employment an adjustment of credit may be necessary. Proration of income, will result in an equal proration or adjustment of other city credit.