

For Tax Office Use Only	<i>Check the appropriate box for:</i>		<h1>FORM IR</h1> AKRON INCOME TAX RETURN for INDIVIDUAL & JOINT FILERS	
Name and mailing address:	<input type="checkbox"/> AMENDED			
	<input type="checkbox"/> REFUND (If no amount shows on Line 9 this will not be considered a valid request.)			
Physical address (if different from above):	Individual's Business Activity			
	<input type="checkbox"/> Sole Proprietor (attach Schedule C)			
	<input type="checkbox"/> Rental (attach Schedule E and if property was sold, attach Form 4797 pages 1 & 2)			
		Tax Year	Due Date	
	<input type="checkbox"/> LLC Owner - filing as a disregarded entity (attach Schedule C or E)		DATE MOVED IN OR OUT OF AKRON <input type="checkbox"/> IN <input type="checkbox"/> OUT DATE: _____	

Account Number	Your SSN#	Spouse SSN#	Email:

Wages & Municipal Income Tax Withheld		Column A	Column B	Column C
EMPLOYER	CITY PAID	Akron Tax Withheld	Tax Paid to other cities	Total W-2 Wages
Totals				

- | | | |
|--|-----------|-----------|
| 1. Wages (Column C Total) | | 1) _____ |
| 2. Total Income from sources other than wages (page 2, Line 15, Column G) | | 2) _____ |
| 3. Wages earned outside of Akron by part year non-resident or prior to 18th birthday | 3) _____ | |
| 4. Taxable Income (Add Lines 1 and 2, subtract Line 3) | | 4) _____ |
| 5. Akron City Tax (2.5% of Line 4) | | 5) _____ |
| 6. Credits | | |
| 6a. Akron Tax Withheld (Column A Total) | 6a) _____ | |
| 6b. Municipal Tax paid to other cities (Page 1 Column B Total plus Page 2 Row D, Column G) | 6b) _____ | |
| 6c. Estimated Tax Payments | 6c) _____ | |
| 6d. Prior Year Credits | 6d) _____ | |
| 6e. Total Credits (add 6a, 6b, 6c, & 6d) | 6e) _____ | |
| 7. Overpayment claimed (If Line 6e exceeds Line 5 enter the difference here) | | 7) _____ |
| 8. Credit to Next Year Estimates- Enter here and on line 15 below | | 8) _____ |
| 9. TO BE REFUNDED (Must be greater than \$10.00) | | 9) _____ |
| 10. BALANCE DUE (If Line 5 exceeds Line 6e enter the difference here) | | 10) _____ |
| 11. TOTAL BALANCE DUE (add Lines 10 & 17) | | 11) _____ |

DECLARATION OF ESTIMATED TAX		
Please refer to page 1 of instructions for additional information on estimated payment requirements.	12. Total income subject to Akron tax @ 2.5%	12) _____
	13. Less tax to be withheld	13) _____
	14. Balance estimated to Akron tax (Line 12 minus Line 13)	14) _____
	15. Overpayment from Line 8 above	15) _____
	16. Net tax due (Line 14 less total of Line 15)	16) _____
	17. Amount paid with this return (Line 16 multiplied by 25% (x.25))Enter here & include on line 11	17) _____
The City of Akron will bill for 2nd, 3rd and 4th quarters.		

If you used the services of a tax preparer, the Income Tax Division may have a need to discuss your tax return, estimated payments and federal schedules with them.
CHECK THE FOLLOWING BOX IF YOU WISH TO ALLOW US TO DISCUSS YOUR AKRON TAX RETURN WITH YOUR PREPARER.

Under penalties of perjury, the undersigned declares that this return (and accompanying schedules, if any) is a true, correct and complete tax return for the taxable period stated, and that the figure on accompanying schedules are the same as used for Federal Income tax purposes.

Signature of Taxpayer	Date	Paid Preparer
Signature of Spouse (if Joint Return)	Date	Preparer Phone#

CITY OF AKRON FORM IR PAGE 2

	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F	COLUMN G TOTALS COLUMNS A- F
1. MUNICIPALITY NAME; ENTER EACH CITY ONLY ONCE	AKRON						
2. TAX RATE FOR EACH CITY	2.50%						
3. TOTAL SCHEDULE C INCOME (LOSS)							
4. TOTAL SCHEDULE E INCOME OR (LOSS)							
5. TOTAL PARTNERSHIPS/S-SCORPS INCOME OR (LOSS)							
6. MISCELLANEOUS/OTHER INCOME/FORM 1099							
7. TOTAL INCOME (ADD LINES 3,4,5, & 6)							
8. COLUMNS A-F IF LINE 7 IS A GAIN ENTER EACH COLUMN AND TOTAL ACROSS							
9. COLUMNS A-F IF LINE 7 IS A LOSS ENTER EACH COLUMN AND TOTAL ACROSS							
10. NOL CARRY FORWARD							
11. GAIN PERCENTAGE (Divide each column amount in Line 8 by the total in Line 8 Column G)							
12. APPORTIONED LOSS (Multiply Loss from Line 9G by Line 11)							
13. APPORTIONED NOL (Multiply Loss from Line 10G by Line 11)							
14. DEDUCTIBLE LOSS (Add Line 12 and Line 13)							
15. TAXABLE INCOME (Subtract Line 14 from Line 8. Enter 15G on Page 1 of Tax Return, Line 2)							
ALLOWABLE CREDIT FOR TAX PAID TO OTHER CITIES							
A. TOTAL TAX PAID OR WITHHELD (Include distributive share of tax paid by Partnership/S-Corp)							
B. TAX DUE TO AKRON ON APPORTIONED INCOME (Multiply Line 15 by 2.5%)							
C. TAX PAID TO OTHER CITY ON APPORTIONED INCOME (Multiply Line 15 by Line 2)							
D. COMPARE LINES A, B, C, AND D, AND ENTER THE SMALLEST AMOUNT							

ENTER LINE 15 G ON PAGE 1, LINE 2

ENTER LINE E, COLUMN G, ON PAGE 1, LINE 6B

Form IR – Akron Income Tax Return for Individual & Joint Filers

Income Tax Division, City of Akron
PNC Center
1 Cascade Plaza Suite 100
Akron, OH 44308-1161
(M-F 8:00 am – 4:30 pm)

For Assistance, contact us:
By Phone: (330) 375-2290 (M-F 8:00 am-4:30 pm)
By email: IncomeTax@akronohio.gov

GENERAL INSTRUCTIONS

WHO MUST FILE THIS FORM: All residents of Akron who are 18 years of age and older must file an annual return, even if no tax is due. Non-resident individuals who have earned income in Akron that is not subject to employer withholding must file an annual return. Non-resident individuals who conduct business in Akron must file an annual return, even if no tax is due. Non-resident individuals who earn income in Akron and have Akron municipal income tax withheld by their employer DO NOT need to file an annual return.

EXEMPTION FROM FILING: If you are under the age of 18 (as of December 31st) or qualify under other circumstances, you may be exempt from filing Form IR with the City of Akron. Resident individuals with income limited to Social Security, company pension and/or interest and dividends ARE NOT required to file an annual return. However, they are required to file a one-time Exemption Certificate with the Akron Income Tax Department. The form is available on our website: www.akronohio.gov/1040.

SIGNATURES: A tax return is not considered to be filed within the meaning of the law until it is signed by the taxpayer, or an agent duly authorized to sign for the taxpayer. If the tax return is prepared by someone other than the taxpayer, the preparer must sign and date the return and provide the preparer's phone #. The taxpayer may indicate their permission to have the Income Tax Division contact the preparer directly with any questions.

EXTENSION OF TIME TO FILE: Taxpayers who request a federal extension do not need to file a separate request with Akron for a municipal extension but do need to submit a copy of the federal extension with the extended municipal return when filed.

Note: an extension only extends the time allowed to file an annual return, not the time allowed for payment. Even if you are unable to pay your tax when due you should file your return to avoid Failure-to-file penalties.

WHEN TO FILE: For calendar year filers, Form IR is due April 15th, unless that date has been extended by the Tax Commissioner, State of Ohio. For fiscal year filers, Form IR is due on the 15th day of the fourth month following the close of the tax year.

DECLARATION OF ESTIMATED INCOME TAX:

Estimated payments are required if:

- You have taxable income in Akron that is not subject to withholding.
- You live in Akron, work elsewhere, and the municipal income tax withheld by your employer for your workplace is less than Akron's 2.5% rate.

Ohio law requires you to make estimated municipal income tax payments if you are projected to owe \$200.00 or more to Akron in the subsequent year.

You may calculate estimated tax using the "Declaration of Estimated Tax" schedule on Page 1 of Form IR; when e-filing your annual income tax return, or by completing and submitting Form D-1.

DUE DATES FOR ESTIMATED TAX PAYMENTS:

Tax Form	Due Date
D-1 (Voucher 1)	April 15 th *
AQ-1 (Voucher 2)	June 15 th
AQ-1 (Voucher 3)	September 15 th
AQ-1 (Voucher 4)	January 15 th

** This date usually coincides with the annual income tax return filing deadline and may change from year to year if the filing deadline is extended due to weekends and/or a legal holiday.*

FEDERAL FORMS & SCHEDULES TO INCLUDE:

If applicable, include -
Form 1040 (Pages 1&2) or Form 1040-SR (Pages 1-3),
Schedule 1, Schedule(s) C, E, F, Schedule(s) K-1, Form(s) 4797, Form(s) W-2, Form(s) W-2G, Form(s) 1099-NEC/MISC

WHERE TO FILE: Mail or Hand-deliver return to:

INCOME TAX DIVISION
CITY OF AKRON
1 CASCADE PLAZA, STE 100
AKRON, OH 44308-1161

PAYMENT: Taxes can be paid online (CC or EFT) or by mailing a check or money order with Form IR and payable to **CITY OF AKRON**.

INSTRUCTIONS FOR COMPLETING FORM IR

NAME & ADDRESS: Enter your full name and mailing address in the upper left-hand corner of Form IR. If your mailing address is outside of Akron, or is a PO Box, enter your Akron street address, or the address of your business activity, in the space provided.

SPECIAL INFORMATION: To assist us with identifying special circumstances with your return, please check any boxes that apply:

- If this is an amended return, check the **AMENDED** box and indicate the year being amended.
- If you anticipate a refund, check the **REFUND** box.
Note: You must also enter an amount on Line 9 for a refund request to be considered valid.
- If you are reporting income from **BUSINESS ACTIVITY**, check the appropriate box(es)
Note: You must also include federal Schedule(s) C, E, F and 4797 if applicable.
- If you **MOVED** into or out of Akron during the tax year mark the appropriate box and enter the date of your move.
Note: You may need to prorate your income and taxes withheld. Please contact our office if you need assistance.

PERSONAL INFORMATION: Enter your Social Security number, your spouse's Social Security number (if filing jointly) and an email address.

Complete the **"WAGES AND MUNICIPAL INCOME TAX WITHHELD"** schedule on **Page 1** and the **"OTHER INCOME"** table on **Page 2** (if you are reporting income from federal Schedules C, E, F or K-1) **BEFORE completing Lines 1-10.**

WAGES & MUNICIPAL INCOME TAX WITHHELD:

List Box 5 wages from each Form W-2, Box 1 reportable winnings from each Form W-2G and Local income tax withheld (Box 19.) Separate income tax withheld for Akron from tax withheld for other municipalities.

Note: For each line entered, Column B cannot exceed the product of Column C x 2.5%. For example, if you earned \$10,000 working in City Z and had local income tax withheld at 2.75% (\$275), the amount you enter in Column B would be limited to \$250 (\$10,000 x 2.5%).

FORM IR, PAGE 1

LINE 1 – Enter the Total from Column C of the *"Wages and Municipal Income Tax Withheld"* schedule.

LINE 2 – Enter the Total from Page 2, Line 15, Column G.

LINE 3 – Enter the total of wages you reported on the *"Wages & Municipal Income Tax Withheld"* schedule **but** were earned working *outside* of Akron while living in Akron, earned prior to your move into or after your move out of Akron, or earned before your 18th birthday.

Include with your Form IR a brief explanation of how you calculated this amount. If claiming wages earned before your 18th birthday, provide a copy of your driver's license or birth certificate.

LINE 4 – Add Line 1 & 2; subtract Line 3 and enter the result here.

LINE 5 – Multiply Line 4 by 2.5% and enter the result here.

LINE 6a – Enter the total of Column A, *"Wages & Municipal Income Tax Withheld"* schedule representing income tax withheld and paid to Akron.

LINE 6b – Enter the total of Column B, *"Wages & Municipal Income Tax Withheld"* schedule representing income tax withheld and paid to other municipalities plus Form IR Page 2 Row D, Column G. Not to exceed 2.5%

LINE 6c – Enter the sum of all quarterly estimated payments made for this tax year.

LINE 6d – Enter any credits carried forward from a prior year to this tax year.
You can verify estimated payments made and credits available to carry forward by calling our office (8:00 am – 4:30 pm, M-F at (330) 375-2290.)

LINE 6e – Enter the sum of Lines 6a – 6d.

Line 7 – If Line 5 is *less than* Line 6e, enter the OVERPAYMENT here.

Line 8 – If you want all or a portion of your overpayment to be applied to estimated tax for next year, enter the amount here, and on Line 15 on the *"Declaration of Estimated Tax"* schedule.

Line 9 – Enter the portion of your overpayment that you want to be REFUNDED to you here. (See Note on Pg. 3)

Line 10 – If Line 5 is *greater than* Line 6e, enter the BALANCE DUE here. (See Note on Pg 3)

Line 11 – Add the amount from Line 10 to the 1st Quarter Estimate from Line 17 of the *"Declaration of Estimated Tax"* schedule. This is the Total Due and payable to CITY OF AKRON.

INSTRUCTIONS FOR COMPLETING FORM IR (Continued)

Note: Chapter 104.081 of the City of Akron's Ordinance states that you are not required to pay the BALANCE DUE on Line 11 if the amount is \$10 or less. Chapter 104.086 states that Akron is not required to REFUND any amount on Line 9 if \$10 or less.

DECLARATION OF ESTIMATED TAX: *Estimated payments are required if:*

- *You have taxable income in Akron that is not subject to withholding.*
- *You live in Akron, work elsewhere, and the municipal income tax withheld by your employer for your workplace is less than Akron's 2.5% rate.*

Ohio law requires you to make estimated municipal income tax payments if you are projected to owe \$200.00 or more to Akron next year.

LINE 12 – Calculate the total income you expect to receive in the coming tax year, subject to Akron income tax. Multiply that figure by 2.5% (0.025). Enter the result here.

LINE 13 – Enter the amount of local income tax expected to be withheld and paid on your behalf.

LINE 14 – Subtract Line 13 from LINE 12 and enter the result here.

LINE 15 – Enter OVERPAYMENT from Line 8.

LINE 16 – Subtract Line 15 from Line 14 and enter result here. This is your Total Net Estimated Tax Due to Akron.

LINE 17 – Multiply Line 16 by 0.25 and enter result here. This is your 1st Quarter Estimated Payment. Add this amount to Line 10 and enter the total on Line 11.

PAID PREPARER AUTHORIZATION: If you used the services of a tax preparer, we may need to discuss your tax return, estimated payments or federal schedules with them. To authorize us to contact them, please **check the box** in the lower-right corner of Form IR, Page 1.

SIGNATURE AND DATE: A tax return is not considered to be filed within the meaning of the law until it is signed by you (and your spouse if filed jointly), or an agent duly authorized to sign for you. If the tax return is prepared by someone other than you, the preparer must sign and date the return and provide their phone#.

FORM IR, PAGE 2

SCHEDULE OF OTHER INCOME: This schedule is designed to allocate gains and losses to compute tax due to Akron and to calculate potential credit for taxes paid to other municipalities.

ROW 1 – List each location where income/loss was earned.

ROW 2 – Enter the income tax rate for each location listed in ROW 1.

ROW 3 – For each location, aggregate income/loss reported on Schedule(s) C.

ROW 4 – For each location, aggregate income/loss reported on Schedule(s) E.

ROW 5 – For each location, aggregate pass-through income / loss reported on Schedule(s) K-1.

ROW 6 – For each location, aggregate income reported on Form(s) 1099-NEC/MISC, and not reported on Schedule C.

ROW 7 – Add Rows 3-6 for each Columns A-F and carry the total across to Column G.

ROWS 8 & 9 – For each Column, if the amount in Row 7 is a gain, enter it in Row 8. If the amount in Row 7 is a loss, enter it in Row 9. For each Row, carry the total across to Column G.

ROW 10 – Enter any NOL carryforward.

ROW 11 – For each Column, divide Line 8 by Line 8, Column G to arrive at the Income Percentage for that municipality.

ROW 12 – For each Column, multiply the percentage on Line 11 by the Total on Line 9, Column G.

ROW 13 – If applicable, for each Column, multiply the percentage on Line 11 by Line 10, Column G.

ROW 14 – For each Column, add Line 12 and Line 13.

ROW 15 – For each Column, subtract Line 14 from Line 8. Carry the total across to Column G, and enter the amount on Form IR, Page 1, Line 2.

ALLOWABLE CREDIT FOR TAX PAID TO OTHER CITIES:

ROW A: For each Column, enter the amount of income tax paid to that municipality. Include your distributive share of tax paid by Partnerships/S-Corporations on your behalf.

ROW B: For each Columns B-F, multiply Line 15 by 2.5% (0.025) to calculate the amount of tax due to Akron.

ROW C: For each Columns B-F, multiply Line 15 by the percentage on Line 2 to calculate the amount of tax paid to other municipalities.

ROW D: For Columns B-F, enter the smaller of Lines A, B and C. Carry the total across to Column G and enter the amount on Form IR, Page 1, Line 6b.



City of Akron
 Income Tax Division
 1 Cascade Plaza - Suite 100
 Akron, OH 44308-1161

Telephone: 330-375.2290
 Email: incometax@akronohio.gov

Tax Form Completion Request Form / Declaration of Exemption From

General Information (All Taxpayers Must Complete This Section)

Name: _____
 Current Street Address or PO Box Number: _____
 City, State, ZIP _____
 Tax Year: _____ Phone # and Best Time to Call: _____
 Social Security # _____ Spouse Social Security # (if filing Joint): _____
 If you have moved since January 1 of the Tax Year above:
 Previous Street Address or PO Box #: _____
 City, State, ZIP _____
 Date moved from this address: _____

Declaration of Exemption (Complete This Section *only if* Claiming Exemption)

I Declare that I am Exempt from Filing an Annual Income Tax Return for the Following Reason:

- I am under 18 years old. Date of birth: _____ Include copy of birth certificate or driver's license.
- _____ is/are retired and receiving only non-taxable income. Date(s) retired: _____
- I was a member of the U.S. Armed Forces for the entire year (*not a civilian employee*) with no taxable Income.
- I have no Akron Taxable Income to report this year Explain: _____

Under penalties of perjury, the undersigned declare that the information supplied above is true, correct, and complete, and that if either/both taxpayers begin to earn income taxable by the City of Akron this exemption statement will become void.

Signature(s): _____ Date: _____

Tax Form Completion Request (Do Not Complete *if* Claiming Exemption)

I Request the City of Akron to Complete my Annual Income Tax Return for Me and Provide the Following Documents:

- W-2s (Include copy to be filed with Employee City or Local Tax Return)
- W-2Gs (Include copy to be filed with Employee City or Local Tax Return)
- Schedule C - Profit or Loss from Business *
- Schedule E - Supplemental Income and Loss (including Income from Rental properties)*
- Form 1099-NEC/MISC *

* Please include the first two (2) pages of Federal Form 1040 and Schedule 1

May a City of Akron Income Tax Department representative call you if we have a question? Yes No

Under penalties of perjury, the undersigned declares that the accompanying documentation (if any) is true, correct and complete for the the taxable period and that the figures are the same as those used for federal income tax purposes. By completing this form and submitting the necessary information and documentation, the undersigned requests the City of Akron to complete their municipal income tax return, and understands that it is the responsibility of the taxpayer to pay any tax due by the deadline for such payment.

Signature(s): _____ Date: _____

If applicable, a copy of your completed income tax return will be sent to you. If the return reflects a balance due, you will be billed by the City of Akron. Penalty and interest may be added. Payment should be made to: CITY OF AKRON.