

Form IR

AKRON INCOME TAX RETURN for INDIVIDUAL & JOINT FILERS

This form is for Tax Year 2018
Tax rate = 2.50%

ACCOUNT NUMBER TAX YEAR

--- FOR TAX OFFICE USE ONLY ---

Check the appropriate box for:
REFUND (If no amount shows on Line 18 this will not be considered a valid request.)
AMENDED tax year _____

Individual's Business Activity:

Sole Proprietor (attach Schedule C)
 Rental Income (attach Schedule E and if property was sold, attach pages 1 & 2 of 4797)
 LLC owner - filing as a disregarded entity (attach Schedule C or E)

YOUR SOCIAL SECURITY # _____

SPOUSE'S SOCIAL SECURITY # _____

DATE MOVED IN OR OUT OF AKRON
 IN OUT DATE _____

ACCOUNT NUMBER	TAX YEAR	
DUE BY	DAYTIME PHONE NUMBER	

Name & Address: If incorrect or missing, please print or type the correct information in the space below.

PLEASE NOTE: Corporations, Partnerships and Associations must use **Form BR - Akron's Business Return**. Individuals with Schedule K-1 income, must use Form IR.

If your only taxable income is from WAGES, complete "Worksheet A" and only the lines below in bold type.
NOTE: Worksheets can be found on Page 2.

If your mailing address is other than Akron or is a post office box, enter your Akron street address or location of Akron business activity:

1. W-2 & 1099-MISC Income (Box 1 from Worksheet A) ATTACH W-2s on back.....	1.		
2. 2106 deduction (from Worksheet E).....	2.		
3. Adjusted wage income (subtract Line 2 from 1)	3.		
4. Business/Rental Income (Line 5 from Worksheet B – IF A LOSS enter ZERO here).....	4.		
5. Net Loss Carryforward from Worksheet F (figure cannot exceed amount on Line 4).....	5.		
6. Adjusted Business/Rental Income (subtract Line 5 from 4) Cannot be negative – see instructions	6.		
7. Adjusted net income subject to Akron tax (add Lines 3 & 6)	7.		
8. Akron Income Tax - Enter 2.50% of Line 7	8.		
9. Akron Income tax withheld by employers (Box 2 from Worksheet A).....	9.		
10. Tax paid to other cities or JEDDs – Do not exceed 2.50% (Box 3 from Worksheet A) ..	10.		
11. Total city credits (add Lines 9 & 10)	11.		
12. Estimated payments made for current tax year (do not include penalty & interest payments)	12.		
13. Amount of prior year credits	13.		
14. Total credits allowable (add Lines 11, 12 & 13)	14.		
15. Balance due (subtract Line 14 from Line 8) PAYMENT IS REQUIRED WITH RETURN if greater than \$10.00 No remittance is required if the Balance due is \$10.00 or less.	15.		

Make checks payable to: CITY OF AKRON, OHIO
Mail to: INCOME TAX DIVISION / 1 CASCADE PLAZA – 11TH FLOOR / AKRON, OH 44308-1100

16. If Line 14 is greater than Line 8, enter the difference here	16.		
Disburse as follows: 17. CREDIT APPLIED TO NEXT YEAR.....	17.		
18. REFUND (CHECK REFUND BOX ABOVE & ON RETURN ENVELOPE) Amounts of \$10.00 or less will not be refunded, per State Law. Please reduce my CREDIT (Line 17) or REFUND (Line 18) by the following amounts I wish to donate:	18.		
<input type="checkbox"/> POLICE EQUIPMENT	P		
<input type="checkbox"/> FIRE & EMS EQUIPMENT	I		
<input type="checkbox"/> PARKS & RECREATION EQUIPMENT	*		
\$ _____			
\$ _____			
\$ _____			

If reducing refund by donations, no refund check will be issued for \$10.00 or less.

If you used the services of a tax preparer, the Income Tax Division may have need to discuss your tax return, estimated payments and federal schedules with him.

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 income tax return for the taxable period stated, and that the figures on accompanying schedules are the same as used for Federal income tax purposes.

SIGNATURE OF TAXPAYER _____ DATE _____ PAID PREPARER - PRINT OR TYPE NAME _____ PHONE # _____ DATE _____

SIGNATURE OF SPOUSE (IF JOINT RETURN) _____ PREPARER SS# / FED ID # _____ PREPARER ADDRESS _____



WORKSHEET A

W-2 & 1099-MISC - Include all taxable income that is reported to you on W-2s and 1099-MISC forms.

Complete and carry totals to Page 1. Only include 1099-MISC forms that represent taxable income that is not reported on Schedule C. Lottery winnings and supplemental unemployment payments (SUB-PAY) from a company or union must be included in the table below. Do not include interest or dividend income.

ENTER TOTAL COMPENSATION RECEIVED, INCLUDING ALL DEFERRED INCOME.						
Employed From To	Print Employer's Name	Locality Where You Work	Gross Income Largest Figure on W-2	Akron Income Tax Withheld	Tax Withheld or Paid to Other City or JEDD	
(NUMBER OF W-2's & 1099's ATTACHED _____)			TOTALS →	1)	2)	3)

If more lines are needed to report all of your W-2s and 1099-MISC forms, attach an additional sheet.

WORKSHEET B

BUSINESS NET PROFIT CALCULATION (Attach copies of Federal Return & Schedules)

PLEASE NOTE: Corporations, Partnerships, and Associations must use Form BR – the Akron business net profit return.

Akron residents must complete Worksheet SE below (or Worksheet SE-all) to arrive at self-employment or rental income that is taxable to Akron. Worksheet K must be completed by Akron residents who have distributive shares from a Partnership or Ohio S Corporation. **Losses claimed from a business or distributive shares cannot be used to offset wage income.**

Non-Akron residents who have business activity both inside and outside of Akron must complete Worksheet C below to calculate their apportioned income using the Business Allocation 3-Factor Formula. (Bracket negative numbers.)

- AKRON RESIDENTS:** Add totals from Worksheets SE (or Worksheet SE-all) & Worksheet K (All forms can be downloaded.)
- NON-AKRON RESIDENTS:** Total all income (profits & losses) that is allocated 100% to Akron, and that you have reported on federal Schedule C – Line 31, Schedule C-EZ – Line 3, Schedule E – Line 21 or Schedule F – Line 34
- NON-AKRON RESIDENTS:** Business income that is allocated at less than 100% from Worksheet C
- ALL FILERS:** Enter 4797 "Recovery of Depreciation" from sale or exchange of property used in business (See instructions)...
- AKRON RESIDENTS** add Lines 1 & 4. **NON-AKRON RESIDENTS** add lines 2, 3 & 4. If equal to or greater than zero, enter the result on Page 1, Line 4.

1.		
2.		
3.		
4.		
5.		

WORKSHEET C

TO BE USED ONLY BY NON-AKRON RESIDENTS

BUSINESS ALLOCATION 3 – FACTOR FORMULA

		A. LOCATED EVERYWHERE	B. LOCATED IN AKRON	C. PERCENTAGE (B / A)	
1.	Average original cost of real and tangible property	\$ _____	\$ _____	1.	_____ %
	Gross annual rentals multiplied by 8	\$ _____	\$ _____		
	Total of Step 1	\$ _____	\$ _____		
2.	Total wages, salaries, commissions and other compensation paid to all employees	\$ _____	\$ _____	2.	_____ %
3.	Gross receipts from sales and work or services performed	\$ _____	\$ _____	3.	_____ %
4.	Total of percentages			4.	_____ %
5.	Average percentage (Divide total percentages by number of percentages used.)			5.	_____ %
6.	Multiply Line 5 by the net income of the business being allocated. Enter the result here and on Line 3 of Worksheet B			6.	

WORKSHEET SE

TO BE USED ONLY BY AKRON RESIDENTS

CALCULATOR FOR SELF-EMPLOYMENT OR RENTAL INCOME

If there is a (loss) in any jurisdiction except Akron or Non-Taxing jurisdictions, "Worksheet SE-all" (see website for download) must instead be used to arrive at Akron taxable income.

A	B	C	D	E	F	G
Enter Sch letter C, E or F	Self-Employment & Rental Income * [Report both Profit & (loss)]	Name of Taxing Jurisdiction where Self-Employment or Rental Activity takes place (List each city or JEDD, including Akron.)	Jurisdiction's Income Tax Rate	Rate Differential (2.50 – Rate in Column D)	Taxable Percentage (Rate Differential / 2.50)	Income that is Taxable to Akron (Column B X Column F)
	\$ _____	AKRON	2.50	-----	100 %	
	\$ _____	NON-TAXING JURISDICTION	0.00	2.50	100 %	
	\$ _____	CUYAHOGA FALLS	2.00	.50	20.00 %	
	\$ _____					
	\$ _____					

See Instructions for completing Worksheet SE. Total the entries in column G and include in the figure on Line 1 of Worksheet B above.

WORKSHEET E

2106 BUSINESS EXPENSE

Attach Form 1040, pgs. 1 & 2, Schedule A and Form 2106

1. 2106 Business Expense	1.		
2. 2% of Adjusted Gross Income from Schedule A as filed with Form 1040	2.		
3. Allowable 2106 Deduction Subtract Line 2 from Line 1. Enter result on Line 2 of Page 1	3.		

WORKSHEET F

LOSS CARRYFORWARD CALCULATION

(Three year limit for losses used on 2018 Akron return)

(See Instructions)	3 YRS PRIOR	2 YRS PRIOR	1 YR PRIOR	TAX YR OF FILING	TOTAL
Unused Loss Carryforward					
Loss Used THIS YEAR (Enter TOTAL Line 5, Pg 1)					