Upper Sandusky Income Tax
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Upper Sandusky, OH 43351
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2025 INDIVIDUAL INCOME TAX RETURN

ACCOUNT NUMBER
YOUR SOCIAL SECURITY NUMBER
SPOUSE'S SOCIAL SECURITY NUMBER

☐ RESIDENT
☐ NON RESIDENT
☐ SOLE PROPRIETOR

DATE MOVED IN_____
DATE MOVED OUT_____
FORMER ADDRESS:_____
CITY OF RESIDENCE_____
PHONE #:_____
E-MAIL:_____
IF RENTING A RESIDENCE, NAME AND ADDRESS OF OWNER:

☐ Single
☐ Married Filing Joint Return (even if only one had income) Did you file Joint or Separate last year? ☐ Joint ☐ Separate
☐ Married Filing Separate Return. Enter Spouse's social security number and full name here:_____

1.	**TOTAL W-2 INCOME**		1.
2.	**INCOME OTHER THAN WAGES** from worksheets. (Attach Federal Schedules, forms, documentation.)		2.
3.	**TOTAL INCOME** (Add box 1 Plus box 2) (Cannot deduct lossess)		3.
4.	**TAX LIABILITY** Multiply box 3 by 1.00%		4.
5.	**CREDITS** A. Upper Sandusky tax withheld	5A.	
	B. 2025 Estimated tax payments	5B.	
	C. Prior year credit carried forward	5C.	
	D. Total of credits. Add 5A through 5C and enter here.		5D.
6.	If box 4 is greater than box 5D, enter your BALANCE DUE here ($10.00 or more)		6.
7.	If box 5D is greater than box 4, enter your OVERPAYMENT here ($10.00 or more)	7.	
	Amount to be **REFUNDED $**_____ or **CREDITED TO 2026 $**_____		
8.	PENALTY:_____ INTEREST:_____ LATE FILING FEE:_____		8.
9.	**BALANCE DUE FOR 2025** Add box 6 and box 8 (Tax + Penalty +Interest + Late Filing Fee)		9.

2026 DECLARATION OF ESTIMATED TAX DUE - Complete this section if 2025 tax due exceeds $200

10.	Total estimated for tax year 2026 (gross taxable income multiplied by 1.75%)		10.
11.	Less credits (including tax anticipated to be withheld from employers)	11.	
12.	Net tax owed for tax year 2026 estimated tax		12.
13.	Amount paid with this declaration for FIRST QUARTER ESTIMATED TAX for 2026 must be at least 22.5% of line 12)		13.
14.	**TOTAL DUE. ADD BOXES 9 and 13 FOR TOTAL BALANCE DUE.**		14.

I certify that I have examined this return including accompanying Federal 1040 page one, W-2's, schedules and statements, and to the best of my knowledge and belief, it is true and accurate, and correct. If my return was prepared by a tax practitioner, I have indicated whether or not you may contact my preparer directly concerning the preparation of this return. YES ☐ NO ☐
(Note: Preparer must completely fill out section below regarding "Preparer.")

Your signature _____ Date _____

Spouse signature (if filing joint return) _____ Date _____

Signature and address of preparer (if not prepared by taxpayer): _____

Phone Number of Preparer: _____ E-MAIL: _____ Date: _____

B **1. REQUIRED ATTACHMENTS: ALL W-2'S, FRONT PAGE OF FORM 1040, ALL REFERENCED SCHEDULES**

Employer's Name	Locality Name Box 20	Resident Tax Withheld	Other City Tax W/H	Medicare Wages Box 5 of W-2
	TOTAL			

WORKSHEET 1 - INCOME OTHER THAN WAGES

Use this worksheet ONLY to report any income that is not reported on a W-2. If you do not see your income listed here, use the "Miscellaneous" entry. **Losses may not be deducted from W2**. If you are unsure if the income is taxable, call the tax department for clarification

Schedule C line 31 or allocation from Worksheet 3..... _____

Schedule E line 21..... _____

Schedule F..... _____

Schedule K1..... _____

Form 4835 line 32..... _____

Form 1099 (Do not report refunds, dividends, interest or retirement distibutions)..... _____

Miscellaneous..... _____

TOTAL Carry to line 2, page 1..... _____

WORKSHEET 2 - SCHEDULE C

Small business ventures reported on Schedule C to the IRS are taxable to the city. This worksheet will assist in making the determination of where your small business is taxable. This worksheet can be used if you did not claim business use of your home and if you do not have any other property expenses such as rent and utilities. If you do have property releated expenses or if you have employees, go to our website and download Schedule Y.

Product or service provided: _____ Date began: _____

Is all of your work performed at your home site? _____ If yes, record your net income or loss on worksheet 1 and proceed on. If your answer is no, continue with this worksheet.

Work must be performed inside the city limits of a city before you are taxable to that city. Organize your work and determine how much you were paid for jobs inside different sities and list them here.

City	Amount received before expenses		Total gross receipts from Schedule C		%		Net Profit or Loss from Schedule C		Taxable
_____	_____	÷	_____	=	_____	x	_____	=	_____
_____	_____	÷	_____	=	_____	x	_____	=	_____
_____	_____	÷	_____	=	_____	x	_____	=	_____

RESIDENTS: Record 100% of line 31 of Schedule C on Worksheet 1. Attach Worksheet 1, Schedule C, and copies of the city returns for tax credit. List this tax credit on line 1, box 4.

NONRESIDENTS: Use the amount shown to be taxable to the city for which you are filing and list on Worksheet 1. Do not take credit for taxes paid to other cities.