



# CITY OF IRONTON

## INCOME TAX RETURN – TAX YEAR 2025

### INDIVIDUAL RETURN PAGE 1 OF 2

Calendar Year: - or - Fiscal Year (Business) **\*\*Attach Federal Extension** Residency Status: ☐ Resident -or- ☐ Non-Resident  
if filed after April 15<sup>TH</sup>\*\* Part Year Resident: From \_\_\_\_\_ to \_\_\_\_\_

**DUE ON APRIL 15 – FILING IS REQUIRED EVEN IF NO TAX IS DUE**

Your first name and middle initial	Last name	Phone	
If joint return, spouse's first name middle initial	Last name	Phone	
Street Address	City	State	Zip
Account Number	Taxpayer Social Security Number		
Spouse Social Security Number			

1. **BOX 5 MEDICARE WAGES, SALARIES, TIPS, BOX 18 LOCAL WAGES, ETC. & OTHER EMPLOYEE COMPENSATION** 1. \$ \_\_\_\_\_  
MUST BE INCLUDED FOR CITY TAX PURPOSES) **\*\*\* ATTACH ALL W-2S AND COPY OF FEDERAL RETURN**
2. OTHER TAXABLE INCOME FROM FEDERAL SCHEDULE C, E, K-1, 1099-MISC (see page 2 of this form) - 2. \$ \_\_\_\_\_  
**ATTACH ALL SCHEDULES** Operating loss cannot offset wages
3. IF YOU, THE TAXPAYER, ARE A FULL-TIME STUDENT **AND RESIDENT** UNDER THE AGE OF 26 - APPLY THE STUDENT EXEMPTION - \$3000.00 ... 3. \$ \_\_\_\_\_  
**\*\*\* ATTACH COPY OF STUDENT INFORMATION AND I.D. WITH BIRTH DATE FOR THE STUDENT EXEMPTION**
4. TAXABLE INCOME: LINE 1 PLUS LINE 2 MINUS LINE 3 IF APPLICABLE ..... 4. \$ \_\_\_\_\_
5. IRONTON TAX LIABILITY ( 1% OF LINE 4) ..... 5. \$ \_\_\_\_\_
6. CREDITS (Each W-2 stands independent)
- A. IRONTON INCOME TAX WITHHELD BY EMPLOYER(S) ..... 6A \$ \_\_\_\_\_
- B. ESTIMATED TAXES PAID TO IRONTON ..... 6B \$ \_\_\_\_\_
- C. PRIOR YEAR OVERPAYMENTS ..... 6C \$ \_\_\_\_\_
- D. TOTAL CREDITS (ADD A, B, & C) ..... 6D \$ \_\_\_\_\_
7. IF LINE 5 IS GREATER THAN LINE 6D PAYMENT OF BALANCE MUST ACCOMPANY THIS RETURN IF OVER \$10.00
7. TAX DUE (OVERPAYMENT) ..... LINE 5 MINUS 6D \$ \_\_\_\_\_
- \* **PENALTIES & INTEREST CHANGES AS PER OHIO HB5**
- \* A. LATE FILING PENALTY-AFTER DUE DATE, (APRIL 15) WILL BE \$25.00 ..... 7A \$ \_\_\_\_\_
- \* B. PENALTY - 15% OF AMOUNT SHOWN ON LINE 7 (IF NOT PAID BY APRIL 15) ..... 7B \$ \_\_\_\_\_
- \* C. INTEREST - 0.75% PER MONTH (OR PART THERE OF) OF AMOUNT SHOWN ON LINE 7 (IF NOT PAID BY APRIL 15) ..... 7C \$ \_\_\_\_\_
- D. TOTAL AMOUNT DUE - PAY IN FULL WITH RETURN ..... 7D \$ \_\_\_\_\_
8. OVERPAYMENT, IF OVER \$10.00, TO BE REFUNDED \$ \_\_\_\_\_ OR CREDITED \$ \_\_\_\_\_ TO NEXT YEAR ESTIMATE

**NO PAYMENT OR REFUND / CREDIT FOR AMOUNT \$10.00 OR LESS**

#### DECLARATION OF ESTIMATED TAX FOR 2026

1. TOTAL ESTIMATED INCOME SUBJECT TO IRONTON INCOME TAX ..... 1. \$ \_\_\_\_\_
2. IRONTON INCOME TAX (1% OF AMOUNT SHOWN ON LINE 1) ..... 2. \$ \_\_\_\_\_
3. LESS OVERPAYMENT/CREDIT FROM PREVIOUS YEAR & EST. OF EMPLOYER WITHHOLDINGS .. 3. \$ \_\_\_\_\_
4. NET ESTIMATED IRONTON INCOME TAX ..... 4. \$ \_\_\_\_\_
5. AMOUNT DUE WITH DECLARATION (25% OF LINE 4) ..... 5. \$ \_\_\_\_\_

**TOTAL DUE APRIL 15, 2026:**

Line 7 for 2025 \$ \_\_\_\_\_

+ Line 5 for 2026 \$ \_\_\_\_\_

= TOTAL DUE \$ \_\_\_\_\_

**Total Due IN FULL April 15, 2026**

**Note: 25% of the Declaration Payment is Due April 15th. Additional Quarterly Payments Due June 15, September 15, and January 15.**

**NOTICE: BY LAW, ALL REFUNDS AND CREDITS, IN EXCESS OF \$10.00 ARE BEING REPORTED TO THE IRS REQUIRED FOR ANY INDIVIDUAL OWING \$200 OR MORE (ORC 718.08 (B) (1))**

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 BASED ON ALL INFORMATION OF WHICH PREPARER HAS ANY KNOWLEDGE.

**X**

SIGNATURE OF PERSON PREPARING IF OTHER THAN TAXPAYER ADDRESS DATE PHONE NO.

**X**

SIGNATURE OF TAXPAYER OR AGENT ADDRESS DATE PHONE NO.

**MAKE CHECK OR MONEY ORDER PAYABLE TO:  
IRONTON INCOME TAX**

MAIL: P.O. BOX 704 IRONTON, OH 45638

OFFICE: 301 S. 3RD ST. IRONTON, OH 45638

**IRONTONOHIO.ORG**



INCOME TAX CLERK

Hours: Monday - Friday | 8AM-4PM

tax1@ironton-ohio.com | tax2@ironton-ohio.com

PHONE (740) 532-9241 | FAX (740) 533-6104



# CITY OF IRONTON

## INCOME TAX RETURN – TAX YEAR 2025

### INDIVIDUAL RETURN PAGE 2 OF 2

#### INCOME OTHER THAN WAGES

- A. Net profit or loss from business (attach Federal Schedule C) ..... A. \$ \_\_\_\_\_
- B. Rents, partnerships (attach Federal Schedule E and form K-1) ..... B. \$ \_\_\_\_\_
- C. Other income (attach Federal schedule or explanation) ..... C. \$ \_\_\_\_\_
- D. Less prior years loss carry forward (limited to 5 years) ..... D. \$ \_\_\_\_\_
- E. Net other taxable income (add lines A, 8, C and D) ..... E. \$ \_\_\_\_\_
- Note: A business loss may not be used as a deduction from employee W-2 earnings.
- F. Deductions and non-taxable income:
1. \_\_\_\_\_ F1. \$ \_\_\_\_\_
2. \_\_\_\_\_ F2. \$ \_\_\_\_\_
3. Total deductions and other non-taxable income ..... F3. \$ \_\_\_\_\_
- G. Total other taxable income (line E) less deductions (line F3) **Enter on front page, line 2.** ..... G. \$ \_\_\_\_\_

#### CREDIT CARD PAYMENT: **All CREDIT CARD TRANSACTIONS WILL HAVE A 3.5% SERVICE FEE CHARGED BY THE CREDIT CARD PROCESSOR**

1. Circle one: VISA MASTERCARD DISCOVER AMERICAN EXPRESS APPLE PAY GOOGLE PAY
2. Account number (16 digits) \_\_\_\_\_
3. Expiration date: \_\_\_\_\_ / \_\_\_\_\_ CSV (Three digit code on back): \_\_\_\_\_
4. Amount of taxes to be paid: \$ \_\_\_\_\_ + 3.5% service fee
5. Your signature for authorization \_\_\_\_\_ . Phone #: \_\_\_\_\_

#### PENALTIES & INTEREST CHARGES FOR LATE PAYMENT

1. A \$25 LATE FILING PENALTY WILL BE APPLIED AFTER DUE DATE, (APRIL 15). **ADDITIONALLY...**
2. A 15% PENALTY OF THE AMOUNT ON LINE 7 WILL BE APPLIED TO THE TOTAL DUE IF NOT PAID BY APRIL 15. **ADDITIONALLY...**
3. INTEREST OF 0.75% PER MONTH (OR PART THERE OF) OF THE AMOUNT ON LINE 7 **WILL BE APPLIED IF NOT PAID BY APRIL 15.**

#### EXTENSIONS

**A request for extension must be filed by Federal April 15.** An extension is to provide additional time to file, not to pay. Taxes must be paid in a timely manner. **Federal Extension requests must be attached additional to your return.**

#### IMPORTANT DATES

**April 15th, 2026**  
Pay 1<sup>st</sup> Quarter  
2026 Estimate

**June 15th, 2026**  
Pay 2<sup>nd</sup> Quarter  
2026 Estimate

**September 15th, 2026**  
Pay 3<sup>rd</sup> Quarter  
2026 Estimate

**January 15th, 2027**  
Pay 4<sup>th</sup> Quarter  
2026 Estimate

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# CITY OF IRONTON

## INCOME TAX RETURN FILING INSTRUCTIONS PAGE 1 OF 2

### GENERAL INFORMATION

**Who must file?** The City of Ironton has a mandatory filing requirement for all Ironton residents who are 18 years or older who have earned income. Filing is required even if no tax is due. Ironton businesses filing as sole proprietors may use this form or the Municipal Net Profit form.

### TAXABLE INCOME INCLUDES, but is not limited to:

1. Wages, salaries, and other compensation. Qualifying wages are usually the same as the Box 5 Medicare wages.
2. Bonuses, stipends, and tip income
3. Commissions, fee, and other earned income
4. Sick pay
5. Supplemental unemployment benefits (sub pay)
6. Employee contributions to retirement plans and tax deferred annuity plans (including 401K, Sec. 4036, Sec. 4576, etc.)
7. Income from wage continuation plans (retirement incentive, severance pay, short term disability, etc.)
8. Employee contributions to a retirement plan picked up by the employer
9. Income from nonqualified pension plans
10. Vacation pay
11. Uniform, automobile, and travel allowances
12. Reimbursement in excess of deductible expenses
13. Cost of group term life insurance over \$50,000
14. Prizes and gifts to the same extent taxable by the IRS
15. Profit sharing
16. Director fees
17. Strike pay
18. Stock options (taxed when exercised, usually valued at market price less option price on the date the option is exercised)
19. Non-employee compensation
20. Net rental and farm income
21. Net profits of sole proprietors
22. Income from partnerships, estates, or trusts
23. Income from Jury duty
24. Union steward fees
25. Compensation paid in goods, services, or property usage (taxed at fair market value)
26. Royalties generated by tangible property (gas, oil, etc.)
27. Ordinary income from Form 4797
28. Gambling and lottery earnings
29. HSA listed on the Federal 1040

### NON TAXABLE INCOME

1. Interest or dividend income
2. Welfare benefits
3. Social Security
4. Unemployment benefits
5. Workers compensation
6. Insurance and life insurance proceeds
7. Income from qualified pension plans
8. Annuity distributions
9. Alimony received
10. Military Pay (including reserve pay)
11. Capital gains
12. Royalties generated by intangible property (copyrights, trademarks, etc.)
13. Housing allowances for clergy
14. Section 125 cafeteria plans

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## CITY OF IRONTON INCOME TAX RETURN FILING INSTRUCTIONS PAGE 2 OF 2

### Declaration of Estimated Tax

Estimated taxes must be paid by the due dates in order to avoid penalty or interest assessments. Those filers with an estimated tax liability of \$200 or more should file an estimate and pay the quarterly payments.

### Credit

The City of Ironton does not give reciprocal credit for other municipality income taxes paid. The City of Ironton only gives credit for Ironton withholding taxes. Each W-2 stands independently, and in cases where a W-2 has multiple city tax withholdings, only the City of Ironton will be accepted. County taxes and school taxes are NOT considered city taxes under either City of Ironton or State of Ohio law, and may not be considered as credit for city tax purposes. If an individual is a full-time student and resident under the age of 26, there is a \$3,000 student exemption that will be applied towards income earned for the given year.

### Extensions

Extensions will be granted provided a federal extension has been filed, the proper estimates paid, and all local ordinance requirements have been met. A copy of the Federal extension must be filed with the city income tax office before April 15, 2026. Extensions to file are not extensions to pay. Taxes must be paid by the due date.

### Employee Business Expenses

Employee business expenses must relate directly to the job being performed. Expenses must not be subject to reimbursement from the employer. Amounts from Form 2106 are subject to the Federal Limitation on Schedule A. Allowable Business expense deductions are limited to the income on which taxes were paid to Ironton.

### Payment Options

The City of Ironton will accept the following payment methods: Cash, Check made out to Ironton Income Tax, or Credit Card. **ALL CREDIT CARD TRANSACTIONS WILL HAVE A 3.5% SERVICE FEE CHARGED BY THE CREDIT CARD PROCESSOR.**

### Questions?

Call the Ironton Income Tax Department at 740-532-9241 or visit the Ironton Income Tax Department on the second floor of the Ironton City Center at 301 South Third Street, Ironton, Ohio, 45638. You may also consult a tax advisor. Our hours are 8 a.m. to 4 p.m. Monday through Friday. Our website is also available for you to visit at [irontonohio.org](http://irontonohio.org).

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