

# VILLAGE OF OTTOVILLE

Last Updated 12/23/2025

## Income Tax Return

Form IFR

For the Calendar Year 2025

Due on or before April 15th

File With:

**FILING REQUIRED EVEN IF NO TAX DUE**

MAKE CHECK OR MONEY ORDER

VILLAGE OF OTTOVILLE

**PAYABLE TO**

INCOME TAX DEPARTMENT

If you moved since the previous return was due, give date:

VILLAGE OF OTTOVILLE

P. O. Box 102, Ottoville, OH 45876

INTO VILLAGE: \_\_\_\_\_ OR OUT OF: \_\_\_\_\_

Taxpayer(s) Name and Address: \_\_\_\_\_

DO YOU \_\_\_\_\_ RENT, OR \_\_\_\_\_ OWN?

NAME AND ADDRESS OF LANDLORD (if appl)

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

SOCIAL SECURITY NUMBER(S): \_\_\_\_\_

Taxpayer: \_\_\_\_\_ Spouse: \_\_\_\_\_

PHONE NUMBER \_\_\_\_\_

### ATTACH COPIES OF 1040 (PAGES 1 & 2), FEDERAL SCHEDULE 1 & RELATED FORMS, W2'S, 1099'S, AND OTHER TAX FORMS

1. GROSS WAGES, SALARIES, TIPS, BONUSES, COMMISSIONS & OTHER COMPENSATION RECEIVED BEFORE PAYROLL DEDUCTIONS \$ \_\_\_\_\_
2. OTHER TAXABLE INCOME:
  - A. BUSINESS PROFIT OR LOSS (ATTACH FEDERAL FORMS) . . . . . \$ \_\_\_\_\_
  - B. RENTAL INCOME, ROYALTIES, PARTNERSHIPS, ETC. (ATTACH FEDERAL FORMS) . . . . . \$ \_\_\_\_\_
  - C. OTHER INCOME (ATTACH PROOF) . . . . . \$ \_\_\_\_\_
  - D. TOTAL OTHER TAXABLE INCOME (LINE A PLUS LINE B PLUS LINE C) NOT LESS THAN \$0.00 . . . . . \$ \_\_\_\_\_
- NOTE: BUSINESS, RENTAL OR OTHER LOSSES MAY NOT BE USED TO OFFSET WAGES.
3. TAXABLE INCOME (LINE 1 PLUS LINE 2D) . . . . . \$ \_\_\_\_\_
4. VILLAGE TAX DUE (1% OF LINE 3) . . . . . \$ \_\_\_\_\_

#### 5. CREDITS:

- A. OTTOVILLE INCOME TAX WITHHELD . . . . . \$ \_\_\_\_\_
- B. OVERPAYMENT FROM PRIOR YEAR . . . . . \$ \_\_\_\_\_
- C. ESTIMATED TAX PAYMENTS MADE . . . . . \$ \_\_\_\_\_
- D. OTHER VILLAGE/CITY CREDITS (MAXIMUM OF 1% - ATTACH PROOF OF OTHER CREDITS). . . . . \$ \_\_\_\_\_
- E. TOTAL CREDITS (ADD LINES 5A, B, C, AND D) . . . . . \$ \_\_\_\_\_
6. BALANCE OF TAX DUE, IF LINE 4 IS GREATER THAN LINE 5E (PAYMENT IN FULL MUST ACCOMPANY RETURN) . . . . . \$ \_\_\_\_\_
7. A. LATE FILING FEE \$ \_\_\_\_\_ (\$25.00), B. LATE PAY PENALTY \$ \_\_\_\_\_ (15% LINE 6),  
C. INTEREST \$ \_\_\_\_\_ (10% OF LINE 6, DIVIDED BY 365 DAYS, TIMES NUMBER OF DAYS LATE); ADD 7A, B AND C . . . \$ \_\_\_\_\_
8. TOTAL AMOUNT DUE PAYABLE TO VILLAGE OF OTTOVILLE (LINE 6 PLUS LINE 7 TOTAL) . . . . . \$ \_\_\_\_\_
9. OVERPAYMENT TO BE REFUNDED \$ \_\_\_\_\_ OR CREDITED \$ \_\_\_\_\_ TO NEXT YEAR'S ESTIMATE.

NOTE: NO TAXES OR REFUNDS OF LESS THAN \$10.00 SHALL BE COLLECTED OR REFUNDED

### DECLARATION OF ESTIMATED TAX FOR YEAR 2026

1. Total Income Subject to Ottoville tax \$ \_\_\_\_\_ 2. Ottoville Tax @ 1% . . . . . \$ \_\_\_\_\_
3. LESS TAX TO BE WITHHELD:
  - A. By an Ottoville Employer. . . . . \$ \_\_\_\_\_
  - B. By an employer in \_\_\_\_\_ (city's name) \$ \_\_\_\_\_
4. Balance estimated Ottoville tax (Line 2 less Line 3A and 3B) . . . . . \$ \_\_\_\_\_
5. Less Credits: A. Overpayment on previous year's return . . . . . \$ \_\_\_\_\_  
B. Other (Specify) . . . . . \$ \_\_\_\_\_ Total Credits . . . . . \$ \_\_\_\_\_
6. Net Tax Due (Line 4 less Total of Line 5) . . . . . \$ \_\_\_\_\_
7. Amount Paid with this Return (Not Less than 22.5% of Line 6 - can pay anything over, up to the total year's amount) . . . \$ \_\_\_\_\_
8. Balance of Tax . . . . . \$ \_\_\_\_\_

Under penalties of perjury, I declare I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information which preparer has any knowledge.

Signature of Person Preparing if Other Than Taxpayer

Date

Signature of Taxpayer or Agent

Date

Address

Phone Number

Spouse's Signature

Date

**Important Reminders:**

\*Be sure to include ALL-1040 (pages 1 & 2), Schedule 1 & related, W2 forms and other supporting documents

**\*Do not forget to sign the bottom of the return**

**\*ALL RETURNS AND PAYMENTS ARE DUE**

**APRIL 15<sup>TH</sup> or late fees/interest will apply.**

**\*Make checks payable to: Village of Ottoville**

**Line 1:** Enter the TOTAL amount of gross compensation from all W2 forms for the tax year listed. Each W2 form should be examined in all wage areas for the highest wages, (Typically, Box 3, 5 or 18). Income taxable by the Village may differ from the income taxed by the Internal Revenue Service.

**Be sure to attach all W2 forms.**

**Line 2A:** Enter the amount of income from a business (including farming).

**Line 2B:** Enter the amount received from rental income, royalties, partnerships, etc.

**Line 2C:** Enter amount received for other.  
**(\*Copies of federal schedules are required if reporting income on lines 2A or 2B.)**

**Line 2D:** Total Lines 2A, 2B and 2C.

**Line 3:** Line 1 plus Line 2D. This is your income Subject to Ottoville tax.

**Line 4:** Line 3 x 1% (Ottoville's income tax Rate). This is the total amount of tax due.

**Line 5A:** Enter amount of Ottoville tax withheld from your paycheck. This is typically listed in Box 19 of your W2 form. DO NOT use the amount paid for a school district or any other municipality.

**Line 5B:** Enter the amount of credit from a prior year's return. (If you believe you have credit, please call the tax office at 419-453-3905 to verify the amount).

**Line 5C:** Enter the amount of estimated tax paid throughout the year.

**Line 5D:** Enter amount of city tax (up to 1% of amount based on) paid to another city (attach proof).

**Line 5E:** Total lines 5A, 5B, 5C and 5D.

**Line 6:** Subtract Line 5E from Line 4.

**Line 7:** If tax return is submitted late; fees, penalties and interest apply.

**Line 8:** Total lines 6 and 7. Payment must accompany return. If amount due is less than \$10.00, no payment will be collected.

**Line 9:** If line 5E (Total Credits) is greater than Line 4 you may be entitled to a refund or credit on next year's return. No refund will be issued if amount is under \$10.00.

**Declaration of Estimated Tax**

**(Disregard this section if all your Ottoville tax due is withheld from your paycheck and any other tax owed, including estimates, etc., is below \$200.00).**

If you expect to receive taxable income next year from which Ottoville tax will **NOT** be withheld by your employer, you should complete the Declaration of Estimated Tax. This will avoid a large payment at the time of filing your annual return. Payment of at least 22.5% of the tax due should be paid at time of filing.

The remainder of payments should be made as follows:

2<sup>nd</sup> quarter payment (22.5%) – due June 15

3<sup>rd</sup> quarter payment (22.5%) – due September 15

4<sup>th</sup> quarter payment (22.5%) – due January 15

**Line 1:** Enter the estimated income for next year.

**Line 2:** Multiply the estimated income amount x 1%

**Line 3A & B:** Enter the amount to be withheld by an employer. (Ex: if one spouse has withholdings and the other does not).

**Line 4:** Subtract Lines 3A and 3B from Line 2.

**Line 5A & 5B:** Enter any other credits usable & total.

**Line 6:** Line 4 less Lines 5A & 5B.

**Line 7:** Amount paid with this return (not less than 22.5% of Line 6—can pay up to the full year's amount.)

**Line 8:** Subtract Line 7 from Line 6.

# **Just a few notes to consider when doing your 2025 Village of Ottoville Income Tax Return**

We have a new village return form, similar format as before but cleaned up for better viewing! Detailed instructions for filling out the form are on the back of the return form.

If you are a resident, 18 years of age or older (as of 12-31-2025), you need to file an income tax return, regardless if you owe tax or not. **If you receive a W2, 1099 (certain types), have a business, farm or rentals in town, gambling/lottery winnings or any EARNED or other income, you need to file an income tax return, even if you are retired.**

Include with your income tax return for the Village – W2's (showing FULL federal and ALL local income tax information), other income proof (1099's, etc.), a copy of your federal return 1040 (pages 1 & 2) with a Schedule 1, if any, and any RELATED SCHEDULES (such as Schedule C, E, F, etc., IN FULL) for amounts on the Schedule 1. This is REQUIRED by the Village of Ottoville, Income Tax Ordinance 2023-02 (Section 5, (F), (2)).

Make sure to **sign/date the income tax return form** (all taxpayers), at the bottom. This includes village-printed returns and returns filled out by your tax preparer. **THERE IS NO ELECTRONIC FILING IN OTTOVILLE**, your tax preparer cannot file for you. **You MUST send in your return**, whether you prepare the Village's printed return or use the return filled out by your tax preparer. **YOU MUST SEND IN YOUR SIGNED PAPER RETURN TO OUR OFFICE BY APRIL 15, 2025. YOUR TAX PREPARER TYPICALLY INCLUDES A COPY OF YOUR RETURN TO SEND IN TO THE VILLAGE WITH YOUR TAX PAPERWORK.**

For those who prepare/file their own returns, help filling out your Village return is available by appointment. A part-time employee runs our tax office. Set a time to meet with her in the office to help you with your village return by calling 419-453-3905 early in the tax season. Make sure there is time for you to meet with her. **Don't wait for the last minute!**

There were some state-mandated changes to our ordinance in 2023. Most of the changes pertained to remote work, penalty amounts and some net profit (business) allocations and extensions. A copy of the new ordinance (2023-02) is available online or in the office.

**ANY QUESTIONS**, please call the tax office at 419-453-3905. If no one is in, please leave your name/phone number with your message and you will be contacted as soon as possible. You can also email your questions/concerns to **[tax@villageofottoville.org](mailto:tax@villageofottoville.org)**.