

MAKE CHECK OR MONEY ORDER TO:

EAST LIVERPOOL TAX DEPARTMENT

126 W 6th St
East Liverpool OH 43920Voice 330-385-5437 Ext Fax 330-386-7865
sharon.eltax@gmail.com

INDIVIDUAL - 2025

INCOME TAX RETURN

EAST LIVERPOOL

Due Date 04/15/2026

Federal Schedules MUST be attached to
this return including: Federal 1040, W2s,

Schedule C or Schedule E.

*** FILING REQUIRED EVEN IF NO TAX
DUE ***Taxpayer's Social
Security No.

HomeTelephone No. BusinessTelephone No.

Spouse's Social
Security No.Spouse's
Name

HomeTelephone No. BusinessTelephone No.

Name

And

Address

Filing Status

- Single
 Married filing joint
 Married filing separate

IF YOU HAVE MOVED DURING
TAX YEAR - GIVE DATES

INTO / /

OUT OF / /

IF YOU RENT, PLEASE GIVE LANDLORDS INFORMATION

NAME _____

ADDRESS _____

Income

1 Wages, salaries, tips,etc. - USE GREATER OF BOX 5 OR 18

1

2 Other taxable income

2

3 Total taxable income (add lines 1 and 2)

3

Tax and Credits

4 East Liverpool tax due before credits (1.500% of line 3)

5

5 Estimated tax payments made to East Liverpool

6

6 Taxes withheld and paid to East Liverpool

7

7 Overpayment from prior year(s)

4

No credit given for taxes withheld for other municipalities.

8 Total credits (add lines 5 through 7)

8

Refund (Issued if greater than 10.01)

9 If line 8 is greater than line 4, subtract line 4 from line 8. This is the amount you overpaid

10

10 Amount of line 9 to be credited to next years estimate

11

11 Amount of line 9 to be refunded

9

Tax Due (if greater than 10.01)

12 If line 4 is more than line 8, subtract line 8 from 4, this is the tax amount you owe

12

13 Penalties and interest Late File _____ Late Pay _____ Late Estimate _____ Interest _____

13

Declaration of Estimate For 2026

14 Estimated income

14

15 Estimated tax due. Multiply line 14 by 1.500%

15

16 Taxes to be withheld and paid to East Liverpool

16

17 Prior credit applied to estimated tax payments (From line 10)

17

18 Net estimated tax due (subtract line 16 and 17 from 15)

18

19 Minimum amount due for first quarter (multiply line 18 by .25)

19

Amount You Owe

20 Total amount due (add lines 12, 13 and 19)

20

The undersigned declares that this return (and accompanying schedules) is a true, correct and complete return for the taxable period stated
and that the figures used herein are the same as used for Federal Income Tax purposes.Tax Office Use Only : Tax Office Use Only : Tax Office Use Only
Do not write credit card information on this return.

Taxpayer's Signature

Date



Spouse's Signature

Date

Tax Preparer's Signature

Date

(If other than taxpayer) Phone No. _____

May CITY OF EAST LIVERPOOL discuss this return with the preparer shown above Yes No

SCHEDULE C - PROFIT (or Loss) FROM BUSINESS OR PROFESSION

ATTACH COMPLETE COPY(S) OF FEDERAL SCHEDULES C AND F OR FEDERAL RETURN 1065 - 1120 - 1120-S

LISTING OF ALL SUBCONTRACTORS WHO WORKED IN EAST LIVERPOOL THROUGHOUT THE YEAR

18. NET PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION..... \$

SCHEDULE E - INCOME FROM RENTS (if not included in Schedule C.) (Explain columns 3 - 4 - 5)

ATTACH COPY OF FEDERAL SCHEDULE E

1. Kind & Location of Property	2. Amount of Rent	3. Depreciation	4. Repairs	5. Other Expenses	6. Net Income (or Loss)
	\$	\$	\$	\$	\$

19. TOTAL RENTAL INCOME \$

SCHEDULE G - ORDINARY INCOME

ATTACH COPY OF FEDERAL FORM 4797

20. TOTAL ORDINARY INCOME \$

SCHEDULE H - OTHER INCOME NOT INCLUDED IN SCHEDULES C, E or G.

PARTNERSHIPS, ESTATES, TRUSTS, GAMING, WAGERING, LOTTERY, FEES, ETC. (Do not include interest, dividends, insurance and social security)

RECEIVED FROM	FOR (DESCRIBE)	AMOUNT
		\$

21. TOTAL INCOME SCHEDULE H \$

22. TOTAL SCHEDULES C, E, G, & H, ENTER ON LINE 2, PAGE 1 \$

FOR BUSINESS ACCOUNTS SCHEDULE X - RECONCILIATION WITH FEDERAL INCOME TAX RETURN AS REQUIRED BY ORC 718.

ITEMS NOT DEDUCTIBLE	ADD	ITEMS NOT TAXABLE	DEDUCT
a. Capital Losses (IRS section 1231)	\$	i. Capital Gains (exclusive of gains treated as ordinary income for Federal Income Tax Purposes. Attach Federal Schedule D)	\$
b. Interest and/or Other Expense incurred in the production of non-taxable income.....	m. Interest earned or accrued
c. Income Taxes	n. Dividends (less Federal exclusion)
d. Five percent (5%) of intangible income reported on lines m, n & o	o. Income from Patents and Copyrights
e. Payment to partners	p. Other exempt from East Liverpool Tax (provide explanation)
f. Net Operating Loss carried back or forward		
g. Other not deductible (provide explanation)		
h. Total Additions (enter on Line 4a)	\$	q. Total Deductions (enter on Line 4b)	\$

SCHEDULE Y - BUSINESS APPORTIONMENT FORMULA

a. Located Everywhere b. Located in EAST LIVERPOOL c. Percentage (b ÷ a)

STEP 1. Average Original Cost of Real & Tangible Personal Property

Gross Amount Rentals Paid Multiplied by 8

TOTAL STEP 1

.....

.....

%

STEP 2. Gross Receipts From Sales Made and/or

Work Or Service Performed

.....

%

STEP 3. WAGES, SALARIES, Etc. Paid

4. Total Percentages

.....

%

5. Average Percentage (Divide Total Percentages by Number of Percentages Used-Carry to Line 5b)

%

SCHEDULE Z - PARTNERS' DISTRIBUTIVE SHARES OF NET INCOME

3. Distributive Shares of Partners

4. Other Payments

5. Taxable Percentage

6. Amount Taxable

1. Name of each partner	2. Address	Percent	Amount	\$	\$	\$
(a)						
(b)						
(c)						
(d)						
7. TOTALS from Schedule C above		100	\$		XXXXXXXXXX	