



City of Stow  
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 www.stowohio.org/tax

CITY OF STOW, OHIO  
**INCOME TAX RETURN**  
**FOR THE CALENDAR YEAR 2025**

PRINT NAME, ADDRESS AND PHONE NUMBER

**Primary Taxpayer**

- Retired as of \_\_\_\_/\_\_\_\_/\_\_\_\_
- Social Security / disability income only for all of 2025
- Unemployment income for all of 2025
- No taxable income for 2025 - explain: \_\_\_\_\_
- Under 18 for all of 2025 - Date of birth: \_\_\_\_/\_\_\_\_/\_\_\_\_
- Active duty military income only for all of 2025
- Non-resident for all of 2025
- Business / rental closed or sold: \_\_\_\_/\_\_\_\_/\_\_\_\_

**Joint Taxpayer**

- Retired as of \_\_\_\_/\_\_\_\_/\_\_\_\_
- Social Security / disability income only for all of 2025
- Unemployment income for all of 2025
- No taxable income for 2025 - explain: \_\_\_\_\_
- Under 18 for all of 2025 - Date of birth: \_\_\_\_/\_\_\_\_/\_\_\_\_
- Active duty military income only for all of 2025
- Non-resident for all of 2025
- Business / rental closed or sold: \_\_\_\_/\_\_\_\_/\_\_\_\_

PRIMARY SOCIAL SECURITY

JOINT SOCIAL SECURITY

Did you move during 2025? FROM STOW ON \_\_\_\_\_ TO \_\_\_\_\_  
 YES  NO TO STOW ON \_\_\_\_\_ FROM \_\_\_\_\_

**PART YEAR RESIDENTS:** You should complete this form using only information on income received and taxes withheld or paid while living or working in Stow. Did you work remotely any time during 2025?  YES  NO

**INCOME**

- 1. GROSS WAGES AND SALARIES (FROM WORKSHEET I COLUMN C ON BACK OF FORM.).....1 \$ \_\_\_\_\_
- 2. NON-WAGE TAXABLE INCOME (FROM WORKSHEET II LINE 5 OR WORKSHEET III, IF APPLICABLE.) ..... 2 \$ \_\_\_\_\_
- 3. TOTAL TAXABLE INCOME (ADD LINES 1 & 2.) .....3 \$ \_\_\_\_\_

**TAX**

- 4. STOW TAX DUE BEFORE CREDITS (MULTIPLY LINE 3 BY 2%.).....4 \$ \_\_\_\_\_

**CREDITS**

- 5. CREDIT FOR TAX WITHHELD ON WAGES & SALARIES (FROM WORKSHEET I COLUMN F.) .....5 \$ \_\_\_\_\_
- 6. CREDIT FOR TAX PAID ON NON-WAGE INCOME .....6 \$ \_\_\_\_\_
- 7. 2025 ESTIMATED TAX PAYMENTS MADE TO THE CITY OF STOW. ....7 \$ \_\_\_\_\_  
 INCLUDES ANY OVERPAYMENT CARRIED FROM 2024 TO 2025.
- 8. TOTAL CREDITS (ADD LINES 5, 6 & 7.).....8 \$ \_\_\_\_\_
- 9. SUBTRACT LINE 8 FROM LINE 4. ....9 \$ \_\_\_\_\_

**OVERPAYMENT**

NO TAXES OF \$10.00 OR LESS SHALL BE REFUNDED OR CREDITED

- 10. ENTER THE OVERPAYMENT AMOUNT YOU WANT APPLIED TO YOUR 2026 ESTIMATED TAX. ....10 \$ \_\_\_\_\_
- 11. ENTER THE OVERPAYMENT AMOUNT YOU WANT REFUNDED. (ALLOW 90 DAYS FOR YOUR REFUND).....11 \$ \_\_\_\_\_

**BALANCE DUE**

- 12. IF THE AMOUNT ON LINE 9 IS GREATER THAN \$10.00, ENTER THAT AMOUNT HERE. THIS IS YOUR 2025 BALANCE DUE. ....12 \$ \_\_\_\_\_  
 THIS AMOUNT MUST BE PAID WITH THIS FORM ON OR BEFORE APRIL 15, 2026 OR THE IRS DUE DATE.
- 13. PENALTY AND INTEREST (SEE INSTRUCTIONS.) .....13 \$ \_\_\_\_\_

**ESTIMATED INCOME TAX** (LEAVE LINES 14-20 BLANK IF YOU WANT THE CITY TO CALCULATE YOUR ESTIMATED TAX FOR 2026 BASED ON YOUR 2025 INCOME.)

- 14. ESTIMATED TAXABLE INCOME FOR 2026 TAX YEAR.....14 \$ \_\_\_\_\_
- 15. ESTIMATED TAX DUE (MULTIPLY LINE 14 BY 2%) .....15 \$ \_\_\_\_\_
- 16. TAXES TO BE WITHHELD AND PAID TO STOW AND OTHER MUNICIPALITIES. ....16 \$ \_\_\_\_\_
- 17. ESTIMATED TAX DUE FOR 2026 TAX YEAR (SUBTRACT LINE 16 FROM LINE 15.) .....17 \$ \_\_\_\_\_
- 18. FIRST QUARTER OF ESTIMATED TAX PAYABLE TO CITY OF STOW (MULTIPLY LINE 17 BY 25%).....18 \$ \_\_\_\_\_
- 19. 2025 OVERPAYMENT (FROM LINE 10) APPLIED TO 2026 ESTIMATED TAXES. ....19 \$ \_\_\_\_\_
- 20. NET AMOUNT DUE FOR FIRST QUARTER 2026 (SUBTRACT LINE 19 FROM LINE 18.) .....20 \$ \_\_\_\_\_

**TOTAL AMOUNT DUE WITH FORM**

- 21. ADD LINES 12, 13 AND 20 AND ENTER THE SUM HERE. This is the total amount due with this form on or before April 15, 2026 or the IRS Due Date.....21 \$ \_\_\_\_\_

Make checks payable to: CITY OF STOW INCOME TAX DIVISION. MAIL TO: PO Box 3649 Akron, OH 44309-3649

I AUTHORIZE THE INCOME TAX DIVISION TO DISCUSS MY ACCOUNT WITH THE PREPARER NAMED BELOW. CHECK HERE   
 UNDER PENALTIES OF PERJURY, I DECLARE THAT 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 OF WHICH PREPARER HAS ANY KNOWLEDGE.

\_\_\_\_\_  
 SIGNATURE OF PRIMARY TAXPAYER

\_\_\_\_\_  
 DATE

\_\_\_\_\_  
 SIGNATURE OF JOINT TAXPAYER (IF JOINT RETURN)

\_\_\_\_\_  
 DATE

\_\_\_\_\_  
 SIGNATURE OF PERSON (AND FIRM) PREPARING RETURN, ADDRESS & PHONE NO.

## WORKSHEET I - WAGE AND SALARY

A COPY OF EACH FORM W-2, 1099-MISC, 1099-K, W-2G, PAGE 1 OF FEDERAL FORM 1040

### SPECIAL INSTRUCTIONS

- I. The amount in Column D must have been withheld or paid to your work city. If it was not, enter zero in Column D.
- II. If the tax withheld was paid to the City of Stow, enter the actual amount of tax withheld for Stow in Column F and ignore the amounts in Columns D & E.

Column A Date wages were earned (month/day).	Column B Name of municipality in which income was earned.	Column C Income earned in Column B municipality.	Column D Multiply Column C by Column B's tax rate.	Column E Multiply Column C by 2%.	Column F enter smaller of Column D or E.
Total Column C			Total Column F		

## WORKSHEET II - NON-WAGE INCOME

A COPY OF EACH FEDERAL FORM OR SCHEDULE USED MUST BE ATTACHED.

- |  |          |
|--|----------|
| 1. NET PROFIT (LOSS) FROM SCHEDULE C.          | \$ _____ |
| 2. RENTAL PROFIT (LOSS) FROM SCHEDULE E.       | \$ _____ |
| 3. OTHER NON-WAGE INCOME (ATTACH EXPLANATION). | \$ _____ |
| 4. LOSS CARRY FORWARD FROM PRIOR YEAR(S).      | \$ _____ |
| 5. COLUMN TOTAL (IF LESS THAN ZERO, USE ZERO). | \$ _____ |

**CARRY TOTAL FROM LINE 5 TO FRONT OF RETURN LINE 2.**

## WORKSHEET III- NON-WAGE INCOME

**FOR USE BY THOSE INDIVIDUALS WITH NET PROFIT/DISTRIBUTIVE SHARE INCOME SOURCED IN MULTIPLE MUNICIPALITIES WITH CURRENT AND/OR PRIOR YEAR LOSSES. CONTACT THE CITY OF STOW INCOME TAX OFFICE TO OBTAIN THIS SCHEDULE.**