



City of Toledo
Division of Taxation and Treasury
One Government Center, Suite 2070
Toledo, Ohio 43604

To Whom It May Concern:

The City of Toledo has a municipal income tax that is applicable to all contractor work performed in the city. This contractor activity is covered under Section 798 of the Toledo Municipal Code which requires tax registration before contractor work is performed. In order to become registered with the City of Toledo, Division of Taxation, you must complete the questionnaire on page 2 of this letter. This questionnaire can be returned by facsimile at (419) 936-2318 to the attention of wage and hour compliance, or via email to wageandhour@toledo.oh.gov. A deposit of \$250 is required at the time of registration. Payment information will be sent along with your account number(s) after this form is returned. This deposit will be applied towards your estimated net profits income tax.

The rate of Toledo municipal income tax is two and one-half percent (2-1/2%). As an employer, you are required to withhold municipal income tax from all compensation paid to your employees while working inside the City of Toledo. You must also pay on net profits attributable to Toledo projects. Completing this questionnaire will enable us to furnish the proper forms to you to effect compliance with the Toledo Income Tax Ordinance and the Contractor – Tax Registration Ordinance.

Additionally Section 798.04 requires that any subcontractors brought onto the project must provide the general contractor, or owner if they are acting as the general contractor, a current certificate of compliance issued by this department. Failure to do so can result in delays, fines and other penalties.

If your account number is listed under another name, please call the Wage and Hour Compliance Division at (419) 245-1197 and we will make the necessary changes to our database.

Sincerely,

Wage Compliance Unit
419-245-1197 (phone)
419-936-2320 (fax)

wageandhour@toledo.oh.gov

For Office Use Only

ACCT #

Date:

City of Toledo
Division of Taxation

One Government Center, Ste 2070, Toledo, OH 43604, Office (419) 245-1662, FAX (419) 936-2320
Email: incometax@toledo.oh.gov

New Business Registration Form

Business/Account Type:

☐ (R) Schedule C or E ☐ (B) Form 1065 ☐ (C) Form 1120/1120S ☐ (B) Form 1041 ☐ (W) Withholding

FEDERAL TAX ID # (If Applicable)

Toledo Business Name

Business Name

Toledo Address (if different)

Business Address

Toledo Address City, State, Zip

Business City, State, Zip

Mailing Address (if different)

Business Phone #

Mailing Address City, State, Zip

Business Fax #

Email Address

1. Starting date of Toledo activities _____
2. Are there now or will there be employees subject to Toledo income tax? Yes _____ No _____
Will you be filing monthly (withholding > \$200/month)? Yes _____ No _____ Payroll starting date _____
3. Accounting period: Calendar Year? _____ or Fiscal Year Ending _____
4. Nature of business _____
5. If your address is not in Toledo, do you conduct business within Toledo city limits? Yes _____ No _____

Corporate Officers:

Name

Residential Address

Social Security #:

President: _____

Treasurer: _____

Partners: (attach additional sheets if necessary):

Name

Residential Address

Social Security #:

Sole Proprietor: (including Single Member LLC):

Name

Residential Address

Social Security #:

Signature _____

Title _____

Printed Name _____

Date _____