

CITY OF LANCASTER, OHIO

Check your status as a taxpayer

- Individual or Married Couple
Married Filing Separate Return
Retired with No Taxable Income
S Corporation C Corporation
Other (explain)

2005 INCOME TAX RETURN

Due by April 17th, 2006

If Partial Year or Fiscal Period, give dates

, 2005 through

FILING REQUIRED EVEN IF NO TAX DUE



NAME AND ADDRESS: INDICATE BELOW CHANGE(S)

BY CHECKING NAME ADDRESS

Social Security No. (taxpayer)

Social Security No. (spouse)

Federal ID# (Business returns)

If You Moved During Year of This Return, Give Date Into Lancaster Out of Lancaster

Phone #

Should your account be deactivated? No Yes (reason)

Table with columns for INCOME, TAX, TAX WITHHELD, PAYMENTS & CREDITS, BALANCE DUE, REFUND OR CREDIT. Rows include 1(A) ENTER TAXABLE QUALIFYING WAGES, 1(B) LESS: Employee Business Expenses, 4. TAX, 5. Credits, 6. BALANCE DUE OR OVERPAYMENT, 7. If paying or filing after due date, 8. Total Amount Due or Overpaid, 9. Overpayment.

W-2 Copies Must Be Attached (on reverse side)

DECLARATION OF ESTIMATED TAX FOR YEAR 2006. REQUIRED BY LAW ON ALL INCOME FROM WHICH LANCASTER TAX IS NOT WITHHELD. PENALTY FOR NON-COMPLIANCE. DUE APRIL 17, 2006. NO EXTENSION ALLOWED.

Table with columns for MANDATORY ESTIMATE FOR NEXT YEAR, TAX DUE. Rows include 10. Estimated 2006 Income Subject To Lancaster Tax, 11. Estimated Tax Due: 1.75% (.0175) Times Line 10, 12. Credits, 13. Estimated Tax Due (Line 11 less Line 12c), 14. Amount Paid with this Declaration, 15. Enter Balance Due from Line 8 above, 16. TOTAL TAX DUE.

MAKE CHECK PAYABLE TO "CITY OF LANCASTER - INCOME TAX"

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.

Signature of Person Preparing if Other Than Taxpayer Date Signature of Taxpayer Date

Address or Name & Address of Preparer if Other Than Taxpayer Signature of Spouse (if joint return) Date

ATTACH W-2S HERE

THIS SECTION TO BE COMPLETED ONLY BY THOSE WITH PROFIT OR LOSS FROM INCOME OTHER THAN WAGES

- 17. Allowable Prior Year Loss Carry Forward to Current Year (Attach year-by-year details) (only unused 2000 loss is eligible) .. 17 \$ _____
- 18. Profit or Loss from any Business Owned (from Sch X, line V below) 18 \$ _____
- 19. Rental Income (Attach Federal Schedule E Part I) &/or Farm Income (Attach Federal Schedule F) 19 \$ _____
- 20. Pass-through income (Attach Federal Schedule E, Parts II to V) (See Instruction 5.W.) 20 \$ _____
- 21. Other Income (Attach F1040 Pg 1) (1099-MISC, Form 4797 Ordinary Income, Lotteries & Prizes if total more than \$5,000) .21 \$ _____
- 22. Total Other Taxable Income (Add Lines 17 to 21). If positive, enter on line 2, page 1. If negative, enter zero. 22 \$ _____

Attach any Adjusting Schedules or Worksheets including Pages 1 and 2 of Sch C & F; Pages 1 to 4 of 1120, 1120S, 1065, 1041

SCHEDULE X BUSINESS INCOME SCHEDULE (including resident pass-through income)

- I. Income per Federal Return (C Corp: Form 1120, Ln 28; S Corp: Sch K, Ln 17(e); Partnership: Form 1065, Pg 4, Ln 1; Trust: Form 1041, Ln 17; Self-employment: Sch C, Ln 31; Farm: Sch F, Ln 36) I \$ _____
- II. (a) ITEMS NOT DEDUCTIBLE (From Line M Below) Add _____
- (b) ITEMS NOT TAXABLE (From Line Z Below) Deduct _____
- (c) ENTER LINE II(a) less LINE II(b) IIc \$ _____
- III. ADJUSTED NET INCOME (Line I, Plus or Minus Line IIc) III \$ _____
- IV. ALLOCATION PERCENTAGE (Line 5 of Schedule Y, if applicable; otherwise 100%) IV \$ _____ %
- V. TAXABLE INCOME (Line III x Line IV) Enter on Line 18, 19, or 20 (above) as applicable V \$ _____

ITEMS NOT DEDUCTIBLE	ADD	ITEMS NOT TAXABLE	DEDUCT
A. Losses from IRC 1221 or 1231 property dispositions.... \$ _____		N. Gains from IRC 1221 or 1231 property distributions except IRC 1245 or 1250..... \$ _____	
B. 5% of intangible income reported in line O. of this Sch X except that from IRC 1221 property dispositions \$ _____		O. Intangible income, including interest, dividends, patent & copyright income \$ _____	
C. Taxes based in income..... \$ _____		P. Federal tax credits to extent they reduced corresponding operating expenses \$ _____	
D. Dividends, distributions to REIT investors \$ _____		Q. Other (explain & provide documentation) _____ \$ _____	
E. Payments, accruals for qualified self-employed retirement plans, health insurance plans, and life insurance plans for owners or owner-employees of non-C corporation entities \$ _____		_____ \$ _____	
F. Other (explain & provide documentation) \$ _____		_____ \$ _____	
_____ \$ _____			
_____ \$ _____			
M. TOTAL ADDITIONS (lines A through F) \$ _____		Z. TOTAL DEDUCTIONS (lines N through Q)..... \$ _____	
(Enter as Line II(a) above)		(Enter as Line II(b) above)	

SCHEDULE Y BUSINESS ALLOCATION FORMULA

NOTE: This schedule is applicable only to entities doing business both within and outside Lancaster city limits.

	a. LOCATED EVERYWHERE	b. LOCATED IN THIS MUNICIPALITY	c. PERCENTAGE (b ÷ a)
STEP 1. Average Original Cost of Real and Tangible Personal Property.....	_____	_____	
Gross Annual Rentals Paid Multiplied by 8	_____	_____	
Total Step 1	_____	_____	_____ %
STEP 2. Wages, Salaries, and Other Compensation Paid	_____	_____	_____ %
STEP 3. Gross Receipts from Sales Made and/or Work or Services Performed	_____	_____	_____ %
STEP 4. Total Percentages	_____	_____	_____ %
STEP 5. Average Percentage (Divide Total Percentages by Number of Percentages Used)	_____	_____	_____ %

SCHEDULE Z NON-RESIDENT INDIVIDUALS

Non-residents employed in Lancaster but occasionally working outside of Lancaster are permitted to pro-rate income to exclude time worked outside of Lancaster. You **must attach** a letter from your employer certifying the specific dates you were employed out of town **and** the location of such out-of-town employment. If working in a location with a city tax, you also **must attach** a copy of the city tax return that you filed reporting that income and paying tax to the other city.

Non-resident taxpayers proportioning annual income, use formula below, if appropriate:

$$\text{Income } \$ \text{ _____ } \times \frac{\text{Days worked in Lancaster}}{260} = \$ \text{ _____}$$

(Total work days) (Enter on Line 3, page 1)