

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) _____

2008 INCOME TAX RETURN
 Due by April 15th, 2009



If Partial Year or Fiscal Period, give dates
 _____, 2008 through _____
FILING REQUIRED EVEN IF NO TAX DUE

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) _____

NAME AND ADDRESS: INDICATE ABOVE CHANGE(S) BY CHECKING NAME ADDRESS

		1(A) ENTER TAXABLE QUALIFYING WAGES			
		Print Employer's Name	City Where Employed	W-2 Wages (See Instruction 5)	
INCOME		_____	_____	_____	
		_____	_____	_____	
		_____	_____	_____	
		_____	_____	_____	
		1(B) LESS: Employee Business Expenses (attach form 2106, Schedule A, F1040 page 2) [_____]			
		1(C) LESS: Wages earned while non-resident (part-year residents only) (See Instruction 6) [_____]			
		1. TOTAL: (1A-1B-1C)		1	\$ _____
		2. Profit from Income other than Wages (from Page 2, Line 21) ATTACH FEDERAL SCHEDULES		2	\$ _____
		3. Total Taxable Income (Add Line 1 and Line 2).....		3	\$ _____
TAX		4. TAX – Multiply Taxable Income by 1.75% (.0175).....		4	\$ _____
TAX WITHHELD, PAYMENTS & CREDITS		5. Credits: (A) Lancaster Tax Withheld By Employer	5A	\$ _____	
		(B) Credit Allowed for earnings taxed by other cities (Limited to 1%, See Instruction 7) W-2 MUST SHOW TAX PAID TO OTHER CITY or attach other city return... 5B	5B	\$ _____	
		(C) Payments made on Declaration of Estimated Tax	5C	\$ _____	
		(D) Prior Year Overpayment That Was Not Refunded.....	5D	\$ _____	
		(E) _____ TOTAL PAYMENTS AND CREDITS (5A+5B+5C+5D).....	5E	\$ [_____]	
BALANCE DUE, REFUND OR CREDIT		6. BALANCE DUE OR OVERPAYMENT (Line 4 minus Line 5E) (If plus or minus \$4.99 or less, enter zero)	6	\$ _____	
		7. If paying or filing after due date, (see Instruction 13) add Penalty _____; Interest _____; Late Fee	7	\$ _____	
		8. Total Amount Due or Overpaid (Line 6 + Line 7) (If positive, carry to Line 15 below)	8	\$ _____	
		9. Overpayment (If Line 8 is negative) (Indicate amount to be refunded or credited)	9	\$ _____	
AMOUNT TO BE REFUNDED \$ _____, OR CREDITED \$ _____ TO NEXT YEAR'S ESTIMATE					

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

DECLARATION OF ESTIMATED TAX FOR YEAR 2009. REQUIRED BY LAW ON ALL INCOME FROM WHICH LANCASTER TAX IS NOT WITHHELD. PENALTY FOR NON-COMPLIANCE. DUE APRIL 15, 2009. NO EXTENSION ALLOWED.

MANDATORY ESTIMATE FOR NEXT YEAR		10. Estimated 2009 Income Subject To Lancaster Tax	10	\$ _____
		11. Estimated Tax Due: 1.75% (.0175) Times Line 10.....	11	\$ _____
		12. Credits: (a) Lancaster Tax to be Withheld..... 12A	\$ _____	
		(b) Credit Allowed for Tax Paid Other Cities (Limited to 1% - see Instruction 7) 12B	\$ _____	
	(c) Total Credits (12a + 12b)..... 12C	\$ _____		
	13. Estimated Tax Due (Line 11 less Line 12c).....	13	\$ _____	
	(a) Prior Year Overpayment Not Refunded (See Line 9 above)	13A	\$ _____	
	14. Amount Due with this Declaration (Not Less Than 25% of Line 13, Less Line 13A)	14	\$ _____	
TAX DUE		15. Enter Balance Due from Line 8 above.....	15	\$ _____
		16. TOTAL TAX DUE (Add Lines 14 and 15)	16	\$ _____

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 _____

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

ATTACH W-2S HERE

- 17. Profit or Loss from any Business Owned (from Sch X, line V below) 17 \$ _____
- 18. Rental Income (Attach Federal Schedule E Part I) &/or Farm Income (Attach Federal Schedule F) 18 \$ _____
- 19. Pass-through income from other than S Corps (Attach Federal Schedule E, Parts II to V) 19 \$ _____
- 20. Other Income (Attach F1040 Pg 1) (1099-MISC, Form 4797 Ordinary Income, Lotteries & Prizes if total more than \$5,000) 20 \$ _____
- 21. Total Other Taxable Income (Add Lines 17 to 20). If positive, enter on line 2, page 1. **If negative, enter zero.** 21 \$ _____

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 18; 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:

$$\text{Income } \$ \frac{\text{X}}{260} \times (\text{Days worked in Lancaster}) = \$ \text{ (Enter on Line 3, page 1)}$$

(Total work days)