

2009 LANCASTER, OHIO CITY INCOME TAX - GENERAL INFORMATION & INSTRUCTIONS

1. WHO MUST FILE A RETURN

The following must file a return WHETHER OR NOT ADDITIONAL TAX IS OWED TO LANCASTER:

- A. Every Lancaster RESIDENT age 16 or over who has taxable income, including pass-through income and rental income. RESIDENT includes a part-year resident and includes a legally domiciled resident temporarily living away, e.g. college student, construction worker, truck driver.
- B. Every sole proprietor, corporation, partnership, trust or other business entity operating in Lancaster on more than 12 days of the tax year, and any owner of Lancaster rental property. Must file even if a loss.
- C. NON-RESIDENTS who have earned income in Lancaster for which the total and correct amount of Lancaster tax has not been withheld.

2. WHEN A RETURN IS NOT REQUIRED

- A. RETIRED individuals with no earned income at any time during the tax year are not required to file a return. If you received a tax form, check Yes in the upper right part of the form that your account should be deactivated, give reason as Retired and provide date of retirement. Sign at bottom right and return to Tax Department.
- B. NON-RESIDENTS who did not live in Lancaster at any time during the year and who had earned income in Lancaster for which the total and correct amount of Lancaster income tax has been withheld.

3. WHEN AND WHERE TO FILE THIS RETURN

The annual income tax return must be filed and paid in full on or before April 15, 2010, with the Lancaster Income Tax Department, PO Box 128, Lancaster, Ohio 43130. Fiscal year businesses with accounting periods ending other than December 31 must file within 3 1/2 months after the end of the accounting period.

4. EXTENSIONS

Extensions of time to file a return will be granted up to the end of the month for which an approved federal extension is given if you have complied with all of the following requirements:

- A. You have requested and are granted an extension of time for Federal tax purposes.
- B. You have notified the City of Lancaster by the original due date of the city return by sending us a copy of your federal extension.
- C. You timely file and pay a Declaration of Estimated Tax with the city for the 2010 tax year.
- D. All required prior Lancaster tax returns have been filed and no balance is due for any prior tax year.

NOTE: An Extension is for the time to file only. Interest of 1% per month or part month and penalty of 1% per month or part month will be assessed on any balance due if not paid in full by the original due date of the return without extension.

5. TAXABLE INCOME

The following items, although not all inclusive, are examples of income taxed by the city:

- A. Salaries, wages, commissions and other compensation. In most cases report wages from Box 5 of W-2.
- B. Sick pay and vacation pay. (If wages shown in Box 5 of W2 and no Code "J" in Boxes 13 and 14.)
- C. Income from wage continuation plans, unless paid for by employee.
- D. Stock option income.
- E. Cost of group-term life insurance paid by employer for coverage in excess of \$50,000.
- F. Severance pay.
- G. Compensation paid in property (valued at fair market value).
- H. Tips.
- I. Deferred compensation such as contributions made by or on behalf of the employee to a tax-deferred annuity (including 401k plan contributions, payments into teacher's retirement plans and government retirement plans).
- J. Stipends - if work is required.
- K. Bonuses.
- L. Prizes - if connected with employment.
- M. Directors fees.
- N. Income from jury duty.

- O. Supplemental unemployment compensation paid by employer.
- P. Union steward fees.
- Q. Strike benefit paid by company.
- R. Executor fees.
- S. Ordinary income from the sale or exchange of property.
- T. Net gains from business activity including farms.
- U. Income from non-qualified pension plans.
- V. Rental income.
- W. Portion of pass-through income to residents from all entities (except, S corporations) on which Lancaster tax is not paid at the entity level. **No S corporation pass-through income is taxable to Lancaster residents regardless of source.**
- X. Lottery and prize winnings if total for year exceeds \$5,000.
- Y. Royalties from tangible property.

NON-TAXABLE INCOME

The following items are not taxable to the city:

- AA. Military pay (including National Guard and reserve pay).
- BB. Income earned while under 16 years of age.
- CC. Income earned as an election poll worker, unless in excess of \$1,000.
- DD. Alimony and child support.
- EE. Income from capital gains or losses.
- FF. Interest.
- GG. Dividends.
- HH. Social Security benefits.
- II. Workers' Compensation benefits.
- JJ. State Unemployment Benefits.
- KK. Proceeds of life insurance plans.
- LL. Lottery and prize winnings if total for year is \$5,000 or less.
- MM. Gambling winnings from other than lottery or prizes.
- NN. Welfare payments.
- OO. Income from qualified pension plans.
- PP. Patent and copyright income.
- QQ. Royalties from intangible property.
- RR. Annuity distributions.
- SS. Housing allowances for clergy to the extent that the allowance is used to provide a home.
- TT. Short and Long-Term Disability Income (provided Box 5 of the W2 is zero).

6. PART-YEAR PRORATION OF WAGES

Wages earned working in Lancaster are subject to Lancaster tax regardless of where you lived. However, if you were a resident of Lancaster for only part of the year and earned any wages working outside of Lancaster while you were a non-resident, only wages earned while a resident of Lancaster are subject to Lancaster tax. The best way to determine Lancaster taxable wages is to use your pay stub closest to the date of your move in or out of Lancaster. If that's not available, calculate the non-resident portion for line 1(C) of your tax return as follows:

If you worked outside of Lancaster for the same employer for the entire year, divide the entire wage from Box 5 of your W2 by 12. Then multiply that by the number of months NOT living in Lancaster. Enter the resulting figure on Line 1(C).

If you worked outside of Lancaster for an employer for only part of the year, divide the wages from W2 Box 5 by the actual number of months you worked for that employer. Then multiply that by the number of months you worked for that employer while NOT living in Lancaster. Enter the resulting figure on Line 1(C).

7. CREDIT FOR INCOME TAXES PAID TO OTHER CITIES

Individual taxpayers who are residents of Lancaster are allowed a credit if their taxable income has been properly taxed by another city where it was earned.

The credit is the lesser of

- (1) actual tax paid or withheld, or
- (2) portion of income actually taxed by another city multiplied by 1%.

In the computation you may not include income that wasn't taxed by another city, or income that was taxed but for which a refund would be available from another city if properly applied for. Also, each source of income and each work city is looked at separately in the calculation.

(see examples at top of page 2)

2009 LANCASTER, OHIO CITY INCOME TAX INSTRUCTIONS

EXAMPLE 1: An employee who lives in Lancaster earns \$20,000 working in Columbus. Since the Columbus tax rate is 2.5%, the employer withholds and pays to Columbus a tax of \$500.00 (\$20,000 x 2.5%). Lancaster gives tax credit on line 5B of the return of \$200.00 (1.0% times \$20,000 earned).

EXAMPLE 2: An employee who lives in Lancaster, earns \$20,000 working in Carroll. Since the Carroll tax rate is 0.75%, the employer withholds and pays to Carroll a tax of \$150.00 (\$20,000 x 0.75%). Lancaster gives tax credit on line 5B of the return of the full \$150.00 paid to Carroll.

8. EMPLOYEE BUSINESS EXPENSES

Employee business expenses incurred to earn Lancaster taxable wages and properly reported to the IRS on form 2106 may be deducted from taxable wages by taxpayers who itemize deductions for federal taxes. Attach form 2106, Schedule A and page 2 of form 1040.

Business expenses incurred to earn income for work done in another city must be allocated to the city where the income was earned. In calculating credit for tax paid to other cities, net taxable income, after deducting allocated 2106 expenses, is the basis for determining the credit allowed.

Educator expenses deducted directly on the first page of federal form 1040 are **NOT** deductible for tax year 2009.

9. BUSINESS INCOME SCHEDULE (Schedule X) AND ALLOCATION FORMULA (Schedule Y)

Schedule X adjusts the federal net gain or loss for items where Lancaster city income tax applies differently from federal tax. Line I of Schedule X shows the starting figure to use. Business income attributable to interest, dividends, capital gains and losses are not subject to Lancaster city income tax. Expenses attributable to nontaxable income shall be added back in the amount of 5% of specified nontaxable amounts. City or state taxes based on income may not be

deducted. For partnerships, guaranteed payments to partners are not deductible. Self-employed individuals and pass-through income recipients may NOT deduct one-half self-employment tax.

NOTE: Income of S corporations remains taxable as if they were C corporations.

Schedule Y is used to determine the percentage of adjusted net business income to be allocated to Lancaster. It may be used only if business is conducted both within and outside the city of Lancaster. When this formula method is used, the following procedures must be observed.

Step 1. Determine the percentage which the average original cost of real and tangible personal property owned or used in the business, located within Lancaster during the period, is of the average original cost of all real and tangible personal property used in the business wherever located. The value of rented property is determined by multiplying the annual rentals by eight.

Step 2. Determine the percentage which the total wages, salaries and other compensation paid during the period to employees for services performed in Lancaster is of the total wages, etc. to all employees located everywhere.

Step 3. Determine the percentage which the gross receipts of the business from sales made or services performed in Lancaster during the period is of the total gross receipts from all sales and services wherever made or performed.

Step 4. Sum the percentages for each of the above steps used.

Step 5. Divide total of Step 4 by the number of percentages used.

Operating Losses: Operating Losses from prior years cannot be carried forward or backward to offset current year income.

MANDATORY DECLARATION OF ESTIMATED TAX - GENERAL INFORMATION

10. PURPOSE OF DECLARATION:

If you expect to have any taxable income in 2010 on which the proper amount of Lancaster tax will not be withheld by your employer and the estimated amount due will be greater than \$100, you must file a Declaration of Estimated Tax. It must be filed by the due date of the prior year's final tax return without extension, and you must pay at least one-quarter of the tax due by that date. Failure of a taxpayer to file a Declaration of Estimated Tax and pay quarterly installments of estimated tax will result in interest and penalty charges – see Instruction 13. Such taxpayers must also file an annual return of actual taxable income and pay any balance of tax due. For example for individuals, a Declaration of Estimated Tax for 2010 must be filed by April 15, 2010, including payment of the first quarterly amount due.

11. WHO MUST MAKE A DECLARATION:

- Every resident of the City of Lancaster, who expects to receive taxable income, wherever earned, from which the City of Lancaster Income Tax will not be withheld.
- Every non-resident of the City of Lancaster, who expects to receive taxable income, earned or derived from within the City, from which the City of Lancaster Income Tax will not be withheld.
- Every business entity, such as corporations, partnerships, fiduciary of active trusts, unincorporated businesses or professional entities conducting activities or producing income from within the City.

12. WHEN AND WHERE TO FILE DECLARATION:

File on or before April 15, 2010, with the Income Tax Department, Municipal Building, PO Box 128, Lancaster, Ohio 43130. All wage earners must file on a calendar year basis. Fiscal year taxpayers shall file on or before the 15th day of the 4th month measured from the beginning day of their fiscal year.

13. LATE FEE, PENALTY AND INTEREST:

A late fee is charged for failure to file a tax return by the due date – \$25.00 if the return is filed within 30 days after the due date, \$50.00 if

filed more than 30 days but not more than 120 days late, \$100.00 if filed more than 120 days late. Any quarterly estimated tax installment or final tax amount that is not paid when it is due will be assessed a penalty of 1% per month or part month, and interest of 1% per month or part month.

14. SAFE HARBORS:

Lancaster uses safe harbor approaches under which penalty and interest will not be charged. Safe harbors require that the annual tax return be timely filed (recognizing valid extensions) including both the 2009 return and 2010 Declaration of Estimated Tax (no extension allowed). All required payments must be timely paid in full including each quarterly estimate payment and the balance due by the original due date of the return. If those requirements are met, the safe harbor will apply and no penalty and interest will be charged if any one of the following conditions is met:

- if the final balance owing is less than \$100.00, or
- if credits total at least 100% of the preceding year's tax liability (on line 4), or
- if at least 90% of the current year's tax liability has been timely prepaid and/or withheld.

This section relates only to required declarations and payments, and not to the final amount due with the tax return for the year... see Instructions 3 and 4.

15. AMENDMENTS TO DECLARATION:

If your income situation changes materially from the estimate made on your original declaration, an amended declaration is required. You may use a new form and write across the face of it the word "Amended."

16. DECLARATION OF ESTIMATED TAX PAYMENT TIMETABLE- CALENDAR YEAR TAXPAYERS

April 15, 2010 File Declaration with 1st quarter payment
August 2, 2010 Make 2nd quarter payment
November 1, 2010 Make 3rd quarter payment
January 31, 2011 Make 4th quarter payment

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) _____

2009 INCOME TAX RETURN
Due by April 15th, 2010



If Partial Year or Fiscal Period, give dates
 _____, 2009 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)	W-2 Copies Must Be Attached (on reverse side)
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			

DECLARATION OF ESTIMATED TAX FOR YEAR 2010. REQUIRED BY LAW ON ALL INCOME FROM WHICH LANCASTER TAX IS NOT WITHHELD. PENALTY FOR NON-COMPLIANCE. DUE APRIL 15, 2010. NO EXTENSION ALLOWED.

MANDATORY ESTIMATE FOR NEXT YEAR	10. Estimated 2010 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	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 _____

SEND TO LANCASTER INCOME TAX DEPARTMENT, PO BOX 128, LANCASTER, OH 43130
 Office Hours 8:00am - 4:30pm Monday to Friday Phone (740) 687-6606

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 5, 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)

MAKE CHECK OR MONEY ORDER TO:
CITY OF LANCASTER
INCOME TAX DEPARTMENT
PO BOX 128,
LANCASTER, OHIO 43130-0128

CITY OF LANCASTER
QUARTERLY NOTICE OF INSTALLMENT
1ST QUARTER

VOUCHER 1
DATE DUE: 04-15-10

PAID CHECK WILL BE YOUR RECEIPT DO NOT REMIT CASH BY MAIL

NAME(S) AND ADDRESS:

SOCIAL SECURITY NUMBER OR FEDERAL TAX I.D. NUMBER:

TOTAL
ESTIMATED
TAX DECLARED: \$

QUARTERLY
PAYMENT
ENCLOSED: \$

NOTIFY INCOME TAX DIVISION PROMPTLY OF ANY CHANGE IN OWNERSHIP OR NAME AND ADDRESS SHOWN ABOVE.

MAKE CHECK OR MONEY ORDER TO:
CITY OF LANCASTER
INCOME TAX DEPARTMENT
PO BOX 128,
LANCASTER, OHIO 43130-0128

CITY OF LANCASTER
QUARTERLY NOTICE OF INSTALLMENT
2ND QUARTER

VOUCHER 2
DATE DUE: 08-02-10

PAID CHECK WILL BE YOUR RECEIPT DO NOT REMIT CASH BY MAIL

NAME(S) AND ADDRESS:

SOCIAL SECURITY NUMBER OR FEDERAL TAX I.D. NUMBER:

TOTAL
ESTIMATED
TAX DECLARED: \$

QUARTERLY
PAYMENT
ENCLOSED: \$

NOTIFY INCOME TAX DIVISION PROMPTLY OF ANY CHANGE IN OWNERSHIP OR NAME AND ADDRESS SHOWN ABOVE.

MAKE CHECK OR MONEY ORDER TO:
CITY OF LANCASTER
INCOME TAX DEPARTMENT
PO BOX 128,
LANCASTER, OHIO 43130-0128

CITY OF LANCASTER
QUARTERLY NOTICE OF INSTALLMENT
3RD QUARTER

VOUCHER 3
DATE DUE: 11-01-10

PAID CHECK WILL BE YOUR RECEIPT DO NOT REMIT CASH BY MAIL

NAME(S) AND ADDRESS:

SOCIAL SECURITY NUMBER OR FEDERAL TAX I.D. NUMBER:

TOTAL
ESTIMATED
TAX DECLARED: \$

QUARTERLY
PAYMENT
ENCLOSED: \$

NOTIFY INCOME TAX DIVISION PROMPTLY OF ANY CHANGE IN OWNERSHIP OR NAME AND ADDRESS SHOWN ABOVE.

MAKE CHECK OR MONEY ORDER TO:
CITY OF LANCASTER
INCOME TAX DEPARTMENT
PO BOX 128,
LANCASTER, OHIO 43130-0128

CITY OF LANCASTER
QUARTERLY NOTICE OF INSTALLMENT
4TH QUARTER

VOUCHER 4
DATE DUE: 01-31-11

PAID CHECK WILL BE YOUR RECEIPT DO NOT REMIT CASH BY MAIL

NAME(S) AND ADDRESS:

SOCIAL SECURITY NUMBER OR FEDERAL TAX I.D. NUMBER:

TOTAL
ESTIMATED
TAX DECLARED: \$

QUARTERLY
PAYMENT
ENCLOSED: \$

NOTIFY INCOME TAX DIVISION PROMPTLY OF ANY CHANGE IN OWNERSHIP OR NAME AND ADDRESS SHOWN ABOVE.