

**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) \_\_\_\_\_

**2002 INCOME TAX RETURN**

Due by APRIL 15<sup>th</sup>

If Partial Year or Fiscal Period, give dates  
 \_\_\_\_\_, 2002 through \_\_\_\_\_  
**FILING REQUIRED EVEN IF NO TAX DUE**



IF INFORMATION INCORRECT PLEASE MAKE CORRECTIONS

NAME AND ADDRESS:

Social Security No. (taxpayer) \_\_\_\_\_  
 Phone # \_\_\_\_\_  
 Social Security No. (spouse) \_\_\_\_\_  
 Should your account be deactivated?  
 No  Yes \_\_\_\_\_ (reason)  
 Federal ID# (Business returns) \_\_\_\_\_  
 If You Moved During Year of This Return, Give Date  
 INTO LANCASTER \_\_\_\_\_ OUT OF LANCASTER \_\_\_\_\_

		1. ENTER TOTAL COMPENSATION RECEIVED BEFORE ANY PAYROLL DEDUCTIONS			<b>W-2 Copies Must Be Attached</b>
		Print Employer's Name	City Where Employed	Wages (See Instruction 5)	
INCOME		_____	_____	_____	
		_____	_____	_____	
		_____	_____	_____	
		LESS: Employee Business Expenses (attach form 2106, Schedule A, F1040 page 2) [ _____ ]			
	1A. TOTAL:	.....			1A \$ _____
	2. Profit from Income other than Wages (from Page 2, Line 22) ATTACH FEDERAL SCHEDULES	.....			2 \$ _____
	3. Total Taxable Income (Add Line 1A and Line 2)	.....			3 \$ _____
TAX	4. TAX – Multiply Taxable Income by 1.6% (.016)	.....			4 \$ _____
TAX WITHHELD, PAYMENTS & CREDITS	5. Credits: (A) Lancaster Tax Withheld By Employer	.....5A			\$ _____
	(B) Credit Allowed for earnings taxed by other cities (Changed for 2002, see Instruction 7) W-2 MUST SHOW TAX PAID TO OTHER CITY or attach other city return	.....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 \$1.00 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 2003. REQUIRED BY LAW ON ALL INCOME FROM WHICH LANCASTER TAX IS NOT WITHHELD. PENALTY FOR NON-COMPLIANCE. DUE APRIL 15, 2003. NO EXTENSION ALLOWED.**

MANDATORY ESTIMATE FOR NEXT YEAR	10. Estimated 2003 Income Subject To Lancaster Tax	.....10			\$ _____
	11. Estimated Tax Due: 1.6% (.016) 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 Paid 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

17. Allowable Prior Year Loss Carry Forward to Current Year (Attach year-by-year details) .....	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) (Report only income <b>not</b> already taxed by Lancaster at entity level) .....	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 or resident pass-through income: Sch K, Ln 23; 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
A. Capital losses deducted .....	\$
B. Expenses attributable to non-taxable income ( <b>MINIMUM 5% OF LINE Z</b> ) .....	\$
C. City or state taxes based on income .....	\$
D. Charitable Contributions .....	\$
E. Other expenses not deductible (explain) .....	\$
	\$
	\$
	\$
M. TOTAL ADDITIONS .....	\$

(Enter as Line II(a) above)

ITEMS NOT TAXABLE	DEDUCT
N. Capital gains .....	\$
O. Interest earned or accrued .....	\$
P. Dividends .....	\$
Q. Income from patents or copyrights if subject to Ohio intangible tax .....	\$
R. Other income exempt from City Tax (explain) .....	\$
	\$
	\$
	\$
Z. TOTAL DEDUCTIONS .....	\$

(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 Net Book Value 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:

Income \$ \_\_\_\_\_ X \_\_\_\_\_ (Days worked in Lancaster) = \$ \_\_\_\_\_  
 260 (Total work days) (Enter on Line 3, page 1)