

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 15th

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			W-2 Copies Must Be Attached
		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 not 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 (MINIMUM 5% OF LINE Z)	\$
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:

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