

2019 INCOME TAX RETURN
Due by April 15th, 2020

Amended Return
Final Return

If Partial Year or Fiscal Period, give dates, 2019
through FILING REQUIRED EVEN IF NO TAX DUE

Account Number

Name, Spouse, Address, City/State/Zip, Email, 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? (reason)

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

W-2 COPIES, IRS FORM 1040 PAGE 1 AND APPLICABLE SCHEDULES MUST BE ATTACHED

1. Qualifying wages, salaries, and other compensation (box 5 of W-2, attach W-2's)
2. Adjustment (From line 22 on page 2)
3. Taxable Wages & misc. income (Sum of line 1 & 2)
4. Other Taxable Income
5. Total Taxable Income (add lines 3&4, however line 3 cannot be reduced by a schedule loss)
6. TAX-Multiply Taxable Income by 1.75% (.0175)
7. Credits: (A) Lancaster Tax Withheld By Employer, (B) Credit Allowed for earnings taxed by other cities (Limited up to 1%, See Instruction 7), (C) Payments made on Declaration of Estimated Tax, (D) Prior Year Overpayment That Was Not Refunded, (E) TOTAL PAYMENTS AND CREDITS (7A+7B+7C+7D)
8. BALANCE DUE OR OVERPAYMENT (Line 6 - Line 7E) (If plus or minus \$10.01 or less, enter zero)
9. Late Payment Penalty & Interest + Late Filing Fee + Insufficient Declaration
10. Total Amount Due or Overpaid (Line 8 + Line 9B) (If positive, carry to Line 17 below)
11. Overpayment (If Line 10 is negative) (Indicate amount to be refunded or credited)
AMOUNT TO BE REFUNDED\$, OR CREDITED\$ TO NEXT YEAR'S ESTIMATE

DECLARATION OF ESTIMATED TAX FOR YEAR 2020. REQUIRED BY LAW ON ALL INCOME FROM WHICH LANCASTER TAX IS NOT WITHHELD. PENALTY FOR NON-COMPLIANCE. NO EXTENSION ALLOWED.

12. Estimated 2020 Income Subject To Lancaster Tax
13. Estimated Tax Due: 1.75% (.0175) Times Line 10
14. Credits: (a) Lancaster Tax to be Withheld, (b) Credit Allowed for Tax Paid Other Cities (Limited to 1% - see Instruction 7), (c) Total Credits (14a + 14b)
15. Estimated Tax Due (Line 13 less Line 14C)
16. Amount Paid with this Declaration (Not Less Than 25% of Line 15, Less Line 15A)
17. Enter Balance Due from Line 10 above
18. TOTAL AMOUNT DUE (Add Lines 16 and 17)

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 AND IS SIGNED UNDER PENALTY OF PERJURY.

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

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

Check box if tax preparer can be contacted

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
http://www.ci.lancaster.oh.us/

CITY OF LANCASTER, OHIO INCOME TAX RETURN
Attach documentation for adjustments

Deduct or Add:

- 19. Partial year resident. Enter income earned as non-resident (negative amount) 1. _____
- 20. Miscellaneous Income not on W-2 form such as: tips, work related bonuses/prizes, commissions, back pay awards, etc..... 2. _____
- 21. Gambling Winnings, lottery, prizes etc 3. _____
- 22. TOTAL ADJUSTMENTS (ENTER ON PAGE 1, LINE 2)..... 4. _____

*******STOP HERE IF YOU HAVE NO OTHER INCOME TAXABLE TO LANCASTER - RETURN TO PAGE 1*******

- 1. SCHEDULE C - SELF EMPLOYMENT INCOME - Attach Federal Schedule C
 - A. Enter net profit or loss from Federal Schedule C..... 1A. _____
 - B. Enter Percentage from Schedule Y, Step 5..... 1B. _____
 - C. Taxable Income is line 1A multiplied by % on line 1B (enter total on line 3A below)..... 1C. _____

Business Name _____ Business Address _____

- 2. SCHEDULE E - OTHER BUSINESS INCOME - Attach Federal Schedules (pages 1 & 2) E, F, K-1, ETC.
 - A. Rental Income/Farm Income..... 2A. _____
 - B. Partnership Income.....FEIN _____ 2B. _____
 - C. Other _____ 2C. _____
 - D. TOTAL (Sum of 2A through 2D; enter total on line 3B below)..... 2D. _____

- 3. SUMMARY OF ALL TAXABLE BUSINESS INCOME FOR INDIVIDUALS- Attach all applicable schedules and statements
 - A. Enter amount of income (gain or loss) from line 1C of Schedule C above..... 3A. _____
 - B. Enter amount of income (gain or loss) from line 2D of Schedule E above..... 3B. _____
 - C. Less net loss per previous City of Lancaster Tax Returns..... 3C. _____
 - D. Total of 3A and 3B minus 3C (enter total on page1, line 4)..... 3D. _____

NOTE: The net loss from any business activity may not be used to offset salaries, wages, commissions or other compensation or non-business income. Net operating losses may be carried forward 5 years.

BUSINESS INCOME SCHEDULE

- 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) I. _____
- II. (a) ITEMS NOT DEDUCTIBLE (From Line G Below) Add _____
 ITEMS NOT TAXABLE (From Line L Below) Deduct _____
 ENTER LINE II(a) less LINE II(b) II. _____
- III. ADJUSTED NET INCOME (Line I, Plus or Minus Line lie) III. _____
- IV. ALLOCATION PERCENTAGE (Line 5 of Schedule Y, if applicable; otherwise 100%) IV. _____
- V. Taxable Income (Line III x Line IV) Enter on Page 1, line 4 V. _____

ITEMS NOT DEDUCTIBLE	ADD	ITEMS NOT TAXABLE	DEDUCT
A. Losses from IRC 1221 or 1231 property dispositions..... \$ _____		H. Gains from IRC 1221 or 1231 property distributions except IRC 1245 or 1250..... \$ _____	
B. 5% of intangible income reported on line O of this Schedule...\$ _____		I. Intangible Income, including interest, dividends, patent and copyright income..... \$ _____	
C. Taxes based on income..... \$ _____		J. Federal tax credits to extent they reduced corresponding operating expenses..... \$ _____	
D. Dividends, distributions to REIT investors..... \$ _____		K. 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) _____	\$ _____		\$ _____
	\$ _____		\$ _____
G. Total Additions (lines A through F) \$ _____		L. Total Deductions (lines H through K)..... \$ _____	

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 PRORATION OF INCOME

Proration is permitted for Non-residents employed in Lancaster and also working outside of Lancaster. Please provide a letter from your employer certifying dates worked inside and outside of Lancaster. Use the formula below to proportion annual income.

Income \$ _____ X $\frac{\text{(Days worked in Lancaster)}}{260}$ = \$ _____
 (Total work days)