



**CITY OF DEFIANCE**  
 TELEPHONE (419) 784-2117  
 FAX (419) 784-4858

**INDIVIDUAL  
 INCOME TAX RETURN 2010**

**FORM D-1040**

FORMS AVAILABLE ON INTERNET AT  
 www.cityofdefiance.com

OR FISCAL PERIOD \_\_\_\_\_ TO \_\_\_\_\_

CALENDAR YEAR TAXPAYERS FILE  
 ON OR BEFORE APRIL 18, 2011

PROVIDE NAME AND ADDRESS IN SPACE BELOW

YOUR SOCIAL SECURITY #

\_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

SPOUSE SOCIAL SECURITY #

\_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

PARTIAL YEAR RESIDENT:

DATE MOVED IN: \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

DATE MOVED OUT: \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

PROVIDE NEW ADDRESS IN FULL \_\_\_\_\_

TAX DEPARTMENT USE ONLY

Total Paid ..... \$ \_\_\_\_\_  
 Return ..... \$ \_\_\_\_\_  
 Estimate ..... \$ \_\_\_\_\_  
 Refund ..... \$ \_\_\_\_\_

CASH CK MO CC  
 FAX MAIL OPC

Initials \_\_\_\_\_

FOR TAX DIVISION USE ONLY

W-2  Schedule C  K1  
 2106  Schedule E  \_\_\_\_\_  
 1099  Schedule F

**FILING STATUS**

- Single  
 Married filing joint return (even if only one had income). Did you file a joint or separate return last year?  Joint  Separate  
 Married filing separate return. Enter spouse's social security number above and full name here. ► \_\_\_\_\_

**ALL APPROPRIATE W-2'S, FEDERAL SCHEDULES, EXPLANATIONS MUST BE ATTACHED**

**INCOME**

1. Total W-2 wages. Complete worksheet A on page 2. W-2's **MUST BE ATTACHED** ..... 1 \$ \_\_\_\_\_
2. 2106 Expenses. Complete worksheet A on page 2. See instructions. **MUST BE ATTACHED** ..... 2 \$ \_\_\_\_\_
3. TAXABLE WAGES. SUBTRACT LINE 2 FROM LINE 1 ..... 3 \$ \_\_\_\_\_
4. Other income. From schedule C,E,K-1, or Misc. Income on page 2. **MUST BE ATTACHED** ..... 4 \$ \_\_\_\_\_
5. TOTAL INCOME. ADD LINES 3 AND 4 ..... 5 \$ \_\_\_\_\_
6. Adjustments. From schedule X on page 2 ..... 6 \$ \_\_\_\_\_
7. DEFIANCE TAXABLE INCOME. SUBTRACT LINE 6 FROM LINE 5 ..... 7 \$ \_\_\_\_\_

**TAX**

8. DEFIANCE INCOME TAX. MULTIPLY LINE 7 BY 1.5% ..... 8 \$ \_\_\_\_\_

**TAX WITHHELD, PAYMENTS AND CREDITS**

9. Defiance income tax withheld. From W-2 or worksheet A on page 2 ..... 9 \$ \_\_\_\_\_
10. Prior year credits ..... 10 \$ \_\_\_\_\_
11. Estimated payments ..... 11 \$ \_\_\_\_\_
12. Credit for taxes withheld to other cities (limit 1.5%). See instructions..... 12 \$ \_\_\_\_\_
13. Credit for taxes paid to other cities (limit 1.5%). See instructions ..... 13 \$ \_\_\_\_\_
14. TOTAL PAYMENTS AND CREDITS. ADD LINES 9 THROUGH 13 ..... 14 \$ \_\_\_\_\_

**BALANCE DUE, REFUND OR CREDIT**

15. **BALANCE DUE.** If line 8 is more than 14, enter balance due here (No tax due if less than \$3.00) ..... 15 \$ \_\_\_\_\_
- 16 a. Penalty for late payment (1.5% of Line 15) per month or fraction thereof..... 16a \$ \_\_\_\_\_
- 16 b. Interest (.5% per month or fraction thereof) of Line 15 ..... 16b \$ \_\_\_\_\_
- 16 c. Failure to file by Due Date \$25 ..... 16c \$ \_\_\_\_\_
16. Total Penalty and Interest (Line 16a plus 16b plus Line 16c)..... 16 \$ \_\_\_\_\_
17. Total due. Carry to line 27 below (No tax due if less than \$3.00) ..... 17 \$ \_\_\_\_\_
18. **OVERPAYMENT.** If line 8 is less than line 14, enter overpayment here ..... 18 \$ \_\_\_\_\_
19. AMOUNT FROM LINE 18 TO BE REFUNDED (No refund if less than \$3.00) ..... 19 \$ \_\_\_\_\_
20. AMOUNT FROM LINE 18 TO BE CREDITED TO NEXT YEAR ..... 20 \$ \_\_\_\_\_

**DECLARATION OF ESTIMATED TAX FOR 2011**

**ESTIMATE FOR NEXT YEAR**

21. Total income subject to tax \$ \_\_\_\_\_ Multiply by tax rate of 1.5% (.015) ..... 21 \$ \_\_\_\_\_
22. Subtract any estimated income tax to be withheld or paid to other cities ..... 22 \$ \_\_\_\_\_
23. Estimated tax due (subtract line 22 from line 21) If Net estimated tax due is zero, no declaration is required to be filed ..... 23 \$ \_\_\_\_\_
24. Credit from line 20 above ..... 24 \$ \_\_\_\_\_
25. First Quarter Estimate Payment (A minimum of 22.5% of line 23)\* ..... 25 \$ \_\_\_\_\_
26. If line 24 above is greater than line 25 then enter 0 ..... 26 \$ \_\_\_\_\_

**TAX DUE**

27. Enter balance due from line 17 above (No tax due if less than \$3.00) ..... 27 \$ \_\_\_\_\_
28. TOTAL TAX DUE. ADD LINES 26 & 27. PLEASE MAKE CHECKS PAYABLE TO CITY OF DEFIANCE .... 28 \$ \_\_\_\_\_

\*First Quarter Estimate should be paid with this return.

If this return was prepared by a tax practitioner, check here if we may contact him/her directly with questions regarding the preparation of this return.

The undersigned declares that this return (and accompanying schedules) is a true, correct and complete return for the taxable period stated and that the figures used herein are the same as used for Federal Income Tax purposes.

SIGNATURE OF PREPARER, IF OTHER THAN TAXPAYER

DATE

NAME AND ADDRESS OF PREPARER

TELEPHONE NUMBER

SIGNATURE OF TAXPAYER

DATE

SIGNATURE OF SPOUSE (IF JOINT RETURN)

TELEPHONE NUMBER

ATTACH W-2'S AND SUPPORTING DOCUMENTS ON BACK OF CITY RETURN

All appropriate Federal schedules must be attached. A return is not complete unless such schedules are included.

**WORKSHEET A SALARIES, WAGES, TIPS AND OTHER EMPLOYEE COMPENSATION**

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7
NAME OF EMPLOYER	CITY WHERE EMPLOYED	INCOME FROM EACH LOCAL W-2 BOX 5 OR BOX 18 WHICHEVER IS HIGHER	ENTER 2106 AS REDUCED BY 2% OF AGI	DEFIANCE TAX WITHHELD	*OTHER CITY TAX WITHHELD	OTHER CITY TAX WITHHELD NOT TO EXCEED 1.5%
A.						
B.						
C.						
D.						
E.						
F.						
G.	<b>TOTALS</b>					
ENTER ON:		PAGE 1 LINE 1	PAGE 1 LINE 2	PAGE 1 LINE 9	PAGE 1 LINE 12	

Income reduced by 2106 and earned in another city must also reduce the tax withheld for that city by the same percentage.

Attach 2106 form, as filed with the IRS, Federal Schedule A and pages 1 & 2 of 1040, and itemization of expenses reported or the deduction will be disallowed.

**SCHEDULE C (If taxes paid to other cities, other cities' returns must be attached)**

**WORKSHEET B - BUSINESS INCOME OR LOSS**

\*\* Enclose copies of all Federal Forms and Schedules used to compute your local income.\*\*

SCHEDULES	Column A INCOME/(LOSS) FROM FEDERAL SCHEDULES	Column B ALLOCATED DEFIANCE PERCENTAGE	DEFIANCE TAXABLE INCOME (COLUMN A x COLUMN B FOR LINE 1 THROUGH 4)
1. <b>SCHEDULE C - BUSINESS INCOME</b> (A separate allocation schedule is required for each Schedule C)			\$
2. <b>SCHEDULE E - RENTAL INCOME</b> (Residents enter profit/loss from all properties. Nonresidents enter only profit/loss from DEFIANCE properties)			\$
3. <b>SCHEDULE K-1 - PARTNERSHIP INCOME</b> (Residents enter profit/loss from entities that do not withhold DEFIANCE tax on entire distributive share)			\$
4. <b>MISCELLANEOUS INCOME - 1099-MISC., SCHEDULE F, ETC</b>			\$
5. <b>NET OPERATING LOSS CLAIMED TO OFFSET CURRENT YEAR BUSINESS INCOME</b> (Enclose a worksheet showing prior year losses for up to 3 years and accounts previously claimed.) (Enter the amount claimed as a (deduction))			\$
6. <b>TOTAL INCOME (LOSS)</b> (Combine Lines 1 through 5 and enter this amount on Page 1, Line 4)			\$

**SCHEDULE Y - BUSINESS APPORTIONMENT FORMULA**

(To be completed by all nonresidents who earn a portion of their net profits in Defiance.)

	A. Located Everywhere	B. Located In Defiance	C. Percentage (B ÷ A)
<b>STEP 1</b> Average original cost of real & tangible personal property .....	_____	_____	_____
Gross annual rentals multiplied by 8 .....	_____	_____	_____
TOTAL STEP 1 .....	_____	_____	_____
<b>STEP 2</b> Wages, Salaries, and Other Compensation Paid .....	_____	_____	_____
<b>STEP 3</b> Gross Receipts from Sales Made and/or Work or Services Performed .....	_____	_____	_____
<b>STEP 4</b> Total Percentages. (Add Percentages from Steps 1-3) .....	_____	_____	_____
<b>STEP 5</b> Apportionment Percentage (Divide Total Percentage by Number of Percentages Used) .....	_____	_____	_____

**SCHEDULE X - ADJUSTMENT TO INCOME (Part year residents, income not subject to tax, miscellaneous income, etc.) (Attach Federal Schedules)**

EXPLANATION	COLUMN 1 ADDITIONS	COLUMN 2 DEDUCTIONS
Net adjustment (combine Columns 1 & 2)		

ENTER ON PAGE 1 LINE 6