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

FORMS AVAILABLE ON INTERNET AT
www.cityofdefiance.com

PROVIDE NAME AND STREET ADDRESS IN SPACE BELOW

INDIVIDUAL INCOME TAX RETURN 2014

OR FISCAL PERIOD _____ TO _____

CALENDAR YEAR TAXPAYERS FILE
ON OR BEFORE APRIL 15, 2015

FORM D-1040

TAX DEPARTMENT USE ONLY

Total Paid ..... $ _____

Return ..... $ _____

Estimate ..... $ _____

Refund ..... $ _____

CASH CK MO CC

Initials _____

NAME AND ADDRESS

City file # _____

YOUR SOCIAL SECURITY #

SPOUSE SOCIAL SECURITY #

PARTIAL YEAR RESIDENT:
DATE MOVED IN:
DATE MOVED OUT:
PROVIDE NEW/OLD ADDRESS IN FULL _____

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 $ 0
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 1.8% ..... 8 $ _____

TAX WITHHELD, PAYMENTS AND CREDITS

9. Defiance income tax withheld. From W-2 and worksheet A on page 2 ..... 9 $ _____
10. Prior year credits ..... 10 $ _____
11. Estimated payments ..... 11 $ _____
12. Credit for taxes withheld to other cities (limit 1.8%). See instructions ..... 12 $ _____
13. Credit for taxes paid to other cities (limit 1.8%). 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 2015 (MUST FILE ESTIMATE IF NOT WITHHELD)

ESTIMATE FOR NEXT YEAR

21. Total income subject to tax $ _____ Multiply by tax rate of 1.8% (.018) ..... 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

File with the City of Defiance, Division of Taxation, P.O. Box 669, Defiance, Ohio 43512

ATTACH W-2'S (THAT REFLECT BOX 5 WAGES AND CITY TAX WITHHELD) AND OTHER SUPPORTING DOCUMENTS TO THE BACK UPPER LEFT OF CITY RETURN

All appropriate W-2's and 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	*EMPLOYEE BUSINESS EXPENSES AS REDUCED BY 2% OF AGI	DEFIANCE TAX WITHHELD	OTHER CITY TAX WITHHELD	OTHER CITY TAX WITHHELD NOT TO EXCEED 1.8%
A.						
B.						
C.						
D.						
E.						
F.						
G.	**TOTALS**					
	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 (COLUMN B IS ALLOCATION PERCENTAGE, NOT TAX RATE)
**** 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. **SCHEDULE C – BUSINESS INCOME** (A separate allocation schedule is required for each Schedule C)		100.00%	$
2. **SCHEDULE E – RENTAL INCOME** (Residents enter profit/loss from all properties. Nonresidents enter only profit/loss from DEFIANCE properties)		100.00%	$
3. **SCHEDULE K-1 – PARTNERSHIP INCOME** (Residents enter profit/loss from entities that do not withhold DEFIANCE tax on entire distributive share)		100.00%	$
4. **MISCELLANEOUS INCOME –** 1099-MISC., SCHEDULE F, ETC		100.00%	$
5. **NET OPERATING LOSS CLAIMED TO OFFSET CURRENT YEAR BUSINESS INCOME** (Enclose a worksheet showing prior year losses for up to 3 years and amounts previously claimed.) (Enter the amount claimed as a (deduction)			$
6. **TOTAL INCOME (LOSS)** (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)
STEP 1	Average original cost of real & tangible personal property			
	Gross annual rentals multiplied by 8			
	TOTAL STEP 1			0.00%
STEP 2	Wages, Salaries, and Other Compensation Paid			0.00%
STEP 3	Gross Receipts from Sales Made and/or Work or Services Performed			0.00%
STEP 4	Total Percentages. (Add Percentages from Steps 1-3)			0.00%
STEP 5	Apportionment Percentage (Divide Total Percentage by Number of Percentages Used)			100.00%

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