



CITY OF DEFIANCE
 TELEPHONE (419) 784-2117
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**INDIVIDUAL
 INCOME TAX RETURN 2015**

FORM D-1040

FORMS AVAILABLE ON INTERNET AT
 www.cityofdefiance.com

OR FISCAL PERIOD _____ TO _____

CALENDAR YEAR TAXPAYERS FILE
 ON OR BEFORE APRIL 18, 2016

**PROVIDE NAME AND STREET ADDRESS
 IN SPACE BELOW**

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 _____

TAX DEPARTMENT USE ONLY

Total Paid \$ _____

Return \$ _____

Estimate \$ _____

Refund \$ _____

CASH CK MO CC

Initials _____

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 1.8% 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 2016 (MUST FILE ESTIMATE IF NOT WITHHELD AND AT LEAST \$200.00)

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 less than \$200.00, 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 (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)			\$
2. SCHEDULE E – RENTAL INCOME (Residents enter profit/loss from all properties. Nonresidents enter only profit/loss from DEFIANCE properties)			\$
3. SCHEDULE K-1 – PARTNERSHIP INCOME (Residents enter profit/loss from entities that do not withhold DEFIANCE tax on entire distributive share)			\$
4. MISCELLANEOUS INCOME – 1099-MISC., SCHEDULE F, ETC			\$
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	_____	_____	_____
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. (Add Percentages from Steps 1-3)	_____	_____	_____
STEP 5 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