

CITY TAX DEPT.  
50 TOWN SQUARE, P.O. BOX 155  
LIMA, OHIO 45802  
PHONE: (419) 221-5245  
FAX: (419) 998-5527

**LIMA INCOME TAX RETURN**  
FOR USE BY ALL TAXPAYERS ON A CALENDAR YEAR BASIS  
OR OTHER TAXABLE PERIOD BEGINNING \_\_\_\_\_  
AND ENDING \_\_\_\_\_ 20 \_\_\_\_\_,  
CALENDAR YEAR TAXPAYERS FILE ON OR BEFORE  
APRIL 18, FISCAL AND PARTIAL YEARS, File on or before  
the 15th day of the 4th month following close of the tax year.

IF YOU MOVED DURING TAX YEAR  
STATE DATE \_\_\_\_\_  
INTO LIMA  OUT OF LIMA   
**ATTACH VERIFICATION**  
LOCAL PHONE \_\_\_\_\_  
SSAN \_\_\_\_\_  
JOINT SSAN \_\_\_\_\_

1. ENTER GROSS WAGES, SALARIES, BONUSES, COMMISSIONS AND OTHER COMPENSATION RECEIVED BEFORE ANY PAYROLL DEDUCTIONS. **Attach copies of W-2 Forms ON BACK**

	<b>LIMA TAX WITHHELD</b>	<b>WAGES ETC.</b>
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
a. TOTAL: IF NO OTHER TAXABLE INCOME ENTER TOTAL WAGES HERE AND ON LINE 6...	\$ _____	XXXXXXXXXXXXX \$ _____

2. OTHER INCOME - FROM PAGE 2 (Attach Federal Schedules) (schedule losses cannot offset qualifying wages) \_\_\_\_\_

3. TOTAL INCOME (total lines 1 and 2) \_\_\_\_\_

4a. ITEMS NOT DEDUCTIBLE (from line m Schedule X below) \_\_\_\_\_ \$ \_\_\_\_\_

b. ITEMS NOT TAXABLE (from line z Schedule X below) \_\_\_\_\_

c. ADD EXCESS OF 4a OVER 4b TO LINE 3. DEDUCT EXCESS OF 4b OVER 4a FROM LINE 3 \_\_\_\_\_ XXXXXXXXXXXXX

5a. ADJUSTED NET INCOME (line 3 plus or minus line 4c) \_\_\_\_\_

b. AMOUNT ALLOCABLE TO LIMA IF SCHEDULE Y PAGE 2 IS USED \_\_\_\_\_ OF LINE 5a \_\_\_\_\_

c. LESS ALLOCABLE NET LOSS PER PREVIOUS LIMA INCOME TAX RETURN \_\_\_\_\_

6. AMOUNT SUBJECT TO LIMA INCOME TAX (line 5a or 5b less line 5c) \_\_\_\_\_

7. LIMA INCOME TAX (1.5% or .015 of amount shown on line 6) \_\_\_\_\_

8. CREDITS: (a) LIMA tax withheld by employer(s) \_\_\_\_\_ \$ \_\_\_\_\_

(b) Payments and credits on Declaration of Estimated Tax \_\_\_\_\_

(c) Earned income, taxes paid City of \_\_\_\_\_ (By Individuals Only) \_\_\_\_\_

(x) TOTAL CREDITS ALLOWABLE \_\_\_\_\_

9. BALANCE OF TAX DUE (line 7 less line 8x) **PAYMENTS MUST ACCOMPANY THIS FORM** (No payment is due for amount under \$10.00) \_\_\_\_\_

10. OVERPAYMENT CLAIMED (If line 8x exceeds line 7 enter difference here (No overpayment is to be claimed on amount under \$10.00) \$ \_\_\_\_\_

Enter amount of line 10 you want: CREDITED to your \_\_\_\_\_ Estimated Tax \$ \_\_\_\_\_ REFUNDED \$ \_\_\_\_\_

INTEREST PENALTY \$ \_\_\_\_\_  
TOTAL \$ \_\_\_\_\_

**SCHEDULE X – RECONCILIATION WITH FEDERAL INCOME TAX RETURN AS REQUIRED BY ORC SECTION 718 (For Business Use Only)**

ITEMS NOT DEDUCTIBLE	ADD	ITEMS NOT TAXABLE	DEDUCT
a. Federally deductible losses from IRC 1221 or 1231 property dispositions _____	\$ _____	n. Capital gains (IRC 1221 or 1231 property dispositions except to the extent the income and gains apply to those described in IRC 1245 or 1250) _____	\$ _____
b. Five percent of intangible income reported in letter O, except that from IRC 1221 property dispositions _____	_____	o. Federally reported intangible income such as, but not limited to interest, dividends, and patent and copyright income _____	_____
c. Taxes based on income (State) _____	_____	p. Amount of Federal Tax Credit to the extent they have reduced corresponding operating expenses _____	_____
d. Taxes based on income (City) _____	_____	q. Not previously deducted IRC Section 179 Expense _____	_____
e. Guaranteed payments or accruals to or for current or former partners or members _____	_____	r. Partnership, S corp, LLC charitable contributions _____	_____
f. Federally deducted dividends, distributions, or amounts set aside for, credited to, or distributed to REIT or RIC investors _____	_____	s. Other _____	_____
g. Federally deducted amounts paid or accrued to or for qualified self-employed retirement plans, health insurance plans, and life insurance plans for owners or owner-employees of non-C corp entities _____	_____	_____	_____
h. Rental activities by partnership, S corp or LLC, Trusts _____	_____	_____	_____
i. Other _____	_____	_____	_____
m. Total (enter as line 4a above) _____	\$ _____	z. Total (enter as line 4b above) _____	\$ _____

NOTE 1. This return must be submitted by everyone required to submit a Declaration even though the income at the end of the year was the same as anticipated and all amounts declared have been paid.  
NOTE 2. Taxpayer completing page 2 must also attach copy of Federal Schedules.

THE UNDERSIGNED DECLARES THAT THIS RETURN (AND ACCOMPANYING SCHEDULES) IS A TRUE, CORRECT AND COMPLETE RETURN FOR THE TAXABLE PERIOD STATED. I AUTHORIZE THE DIVISION OF TAXATION TO DISCUSS MY ACCOUNT AND ENCLOSURES WITH MY PREPARER.

Signature of Person Preparing, if Other Than Taxpayer \_\_\_\_\_ Date \_\_\_\_\_  
Signature of Tax Payer or Agent \_\_\_\_\_ Date \_\_\_\_\_  
Address of Firm or Employer \_\_\_\_\_ Phone \_\_\_\_\_  
Address of preparer \_\_\_\_\_ Date \_\_\_\_\_

1. TOTAL RECEIPTS, LESS ALLOWANCES, REBATES AND RETURNS ..... \$ \_\_\_\_\_
2. LESS, (a) Cost of Goods Sold, or (b) Cost of Operations, whichever is applicable \_\_\_\_\_ (indicate labor charges included) ..... \$ \_\_\_\_\_
3. GROSS PROFIT FROM SALES, ETC. (line 1 less line 2) ..... \$ \_\_\_\_\_
4. DIVIDENDS \$ \_\_\_\_\_ , INTEREST \$ \_\_\_\_\_ , ROYALTIES ..... \$ \_\_\_\_\_
5. RENTS RECEIVED, IF CONNECTED WITH TRADE OR BUSINESS ..... \$ \_\_\_\_\_
6. OTHER BUSINESS INCOME (Specify) ..... \$ \_\_\_\_\_
7. TOTAL BUSINESS INCOME BEFORE DEDUCTIONS ..... \$ \_\_\_\_\_

**BUSINESS DEDUCTIONS**

- |  |  |
|--|--|
| 8. COMPENSATION OF OFFICERS..... \$ _____  | 14. UTILITIES..... \$ _____                        |
| 9. SALARIES and WAGES not deducted elsewhere \$ _____                                    | 15. INSURANCE ..... \$ _____                       |
| 10. PAYMENTS TO PARTNERS ..... \$ _____  | 16. DEPRECIATION, Amortization, Depletion \$ _____ |
| 11. RENTS (paid to _____ ) \$ _____  | 17. REPAIRS ..... \$ _____                         |
| 12. INTEREST ON BUSINESS INDEBTEDNESS \$ _____   | 18. ADVERTISING AND PROMOTION \$ _____             |
| 13. BUSINESS TAXES (Income)..... \$ _____  | 19. AUTO, TRUCK AND TRAVEL .. \$ _____             |
| (Other business taxes) ..... \$ _____  | 20. OTHER (Attach Statement).... \$ _____          |
| 21. TOTAL BUSINESS DEDUCTIONS (total of lines 8 to 20)..... \$ _____                     |  |
| 22. NET PROFIT (or loss) FROM BUSINESS OR PROFESSION (line 7 less line 21)..... \$ _____ |  |

**SCHEDULE G – INCOME FROM RENTS (IF NOT INCLUDED IN SCHEDULE C.) - ATTACH FEDERAL SCHEDULES**

Kind and Location of Property	Amount of Rent	Depreciation	Repairs	Other Expenses	Net Income (or loss)

TOTAL INCOME (or loss) SCHEDULE G ..... \$ \_\_\_\_\_

**SCHEDULE H – OTHER INCOME NOT INCLUDED IN SCHEDULE C OR G - ATTACH FEDERAL SCHEDULES**

INCOME FROM PARTNERSHIPS, ESTATES AND TRUSTS, FEES, etc

RECEIVED FROM	FOR (DESCRIBE)	AMOUNT

TOTAL INCOME SCHEDULE H ..... \$ \_\_\_\_\_

TOTAL SCHEDULES C, G AND H. ENTER AS LINE 2, PAGE 1 ..... \$ \_\_\_\_\_

**SCHEDULE Y – BUSINESS ALLOCATION FORMULA**

	A. LOCATED EVERYWHERE	B. LOCATED IN LIMA	C. (B ÷ A) PERCENTAGE
<b>STEP 1.</b> Average Value of Real and Tangible Personal Property.....	_____	_____	_____
Gross Annual Rentals Multiplied by 8.....	_____	_____	_____
TOTAL STEP 1.....	_____	_____	_____
<b>STEP 2.</b> Wages, Salaries, Etc., Paid .....	_____	_____	_____
<b>STEP 3.</b> Gross Receipts from Sales made and/or Work or Services Performed .....	_____	_____	_____
<b>STEP 4.</b> TOTAL PERCENTAGES .....	_____	_____	_____
<b>STEP 5.</b> Average PERCENTAGE (Divide Total Percentages by Number of Percentages Used – Carry to Line 5b - Page 1)	_____	_____	_____

**SCHEDULE Z – PARTNERS' DISTRIBUTIVE SHARES ON NET INCOME**

1. NAME AND ADDRESS OF EACH PARTNER.	2. Resident		3. Distributive of Partners		4. Other Shares Payments	5. Taxable Percentage	6. Amount Taxable
	Yes	No	Percent	Amount			
(a)				\$	\$	\$	\$
(b)							
(c)							
(d)							
6. LINE 22, SCHEDULE C, PAGE 2	XXXXX	XXXXX	100	\$		XXXXXXXXXXXX	XXXXXXXXXXXX

Has your Federal Tax Liability for any prior year been changed in the year covered by this return as a result of an examination by the Internal Revenue Service?  Yes  No  
 If yes, has an amended Lima return been filed for such year or years? .....  Yes  No