

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

2018 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 15, 2019 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	LIMA TAX WITHHELD	WAGES ETC.
_____ \$ _____	\$ _____	\$ _____
_____ \$ _____	\$ _____	\$ _____
_____ \$ _____	\$ _____	\$ _____
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) \$ _____		INTEREST PENALTY
Enter amount of line 10 you want: CREDITED to your	Estimated Tax \$ _____	REFUNDED \$ _____
		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)	\$ _____

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 are the same as used for federal income tax purposes and understands that this information may be released to the tax administration of the city of residence and the I.R.S.

Sign Here

Your Signature → _____ Date _____

If a joint return, both must sign Spouse Signature → _____ Date _____

CHECK BOX IF CITY MAY DISCUSS YOUR RETURN WITH TAX PREPARER.

IF YOU OWE MORE THAN \$200 QUARTERLY ESTIMATE PAYMENTS ARE REQUIRED and you may be subject to penalties and interest due to lack of estimated payments. Further, you may need to make estimate payments for 2019 if you expect to owe the same or greater amount next year.

Paid Preparer's Use Only

Your Signature → _____ Date _____

Print Name → _____ PTIN _____

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
STEP 1. Average Value of Real and Tangible Personal Property.....	_____	_____	_____
Gross Annual Rentals Multiplied by 8.....	_____	_____	_____
TOTAL STEP 1.....	_____	_____	_____
STEP 2. Wages, Salaries, Etc., 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 – Carry to Line 5b - Page 1)	_____	_____	_____

SCHEDULE NOL – NET OPERATING LOSS CARRY-FORWARD - (5 Year Limit)

(See Instructions)	2013	2014	2015	2016	2017	2018	TOTAL
Unused Loss Carryforward							
Percentage	100%	100%	100%	100%	50%		
Loss Used THIS YEAR (Enter TOTAL Line 5c, Page 1)							
Loss Carried Forward to NEXT TAX YEAR							